



# **Town of Newington**

**New Hampshire**

## **Annual Report**

**For Year Ending December 31, 2006**

**Including the Annual Report of the  
Newington School District**

**For Fiscal Year July 1, 2005 to June 30, 2006**

## **Newington Directory**

*In an emergency, Dial 911*

### **Town Offices: 436-7640**

	<b><u>Ext.</u></b>	<b><u>Email</u></b>
Administrative Assistant to Selectmen	10	selectmen@newington.nh.us
Building Inspector and Health Officer	13	building@newington.nh.us
Welfare Officer	10	
Secretary/Receptionist	12	
Sewer Department	19	
Town Clerk/Tax Collector	14	jane@newington.nh.us
Town Planner	17	planning@newington.nh.us
Website: <a href="http://www.newington.nh.us">www.newington.nh.us</a>		

	<b><u>Tel. No.</u></b>	
Town Offices Fax	436-7188	
Police Department	431-5461	143@newingtonnhd.com
Police Department Fax	431-3998	
Website: <a href="http://www.newingtonnhd.com">www.newingtonnhd.com</a>		
Fire Department	436-9441	smcquade@newingtonfire.org
Fire Department Fax	430-2007	
Website: <a href="http://www.newingtonfire.org">www.newingtonfire.org</a>		
Newington Public School	436-1482	
Newington Public School Fax	427-0692	
Langdon Library	436-5154	langdonlib@comcast.net
Sewer Treatment Plant	431-4111	

### **Newington Town Website - [www.newington.nh.us](http://www.newington.nh.us)**

#### ***Short summary of information available on the official Town of Newington Website:***

Community profile - Municipal Directory - Calendar of Meetings - Meeting Agendas  
Meeting Minutes - Public Hearing Notices - Links to Newington Businesses  
Town Meeting Minutes Archives – Newington Regulations and Requirements  
Maps: Floodplains, Fox Point, Historic USGS Maps, Street Map,  
Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map  
Application Forms: Board of Adjustment, Building, Driveway, Electrical, Excavation,  
Plumbing, Sewer, Signs, and Demolition Permits,  
Building Use Request and Fee Schedule

## **Table of Contents**

Town Officers .....	B
2007 Town Warrant & MS-7 (Budget) .....	colored insert
2006 Town Meeting Minutes .....	E

### ***Financial Reports and Summaries***

Auditor's Financial Statements and Opinions .....	I
Statement of Expenditures .....	46
Summary Inventory of Valuation .....	47
Tax Rate History .....	48
Tax Collector's Report .....	49
Town Clerk's Report .....	52
Treasurer's Financial Report .....	53
Trustees of the Trust Funds Report .....	54
Capital Reserve Accounts .....	58
Library Trustee Funds Report .....	60

### ***Department, Commissions, and Committee Reports***

Board of Adjustment .....	61
Board of Selectmen .....	62
Building Department .....	63
Cemetery Committee .....	66
Conservation Commission .....	67
Emergency Medical Services .....	69
Fire Department .....	70
Historic District Commission .....	72
Langdon Library .....	73
Mosquito Control .....	74
Planning Board .....	75
Police Department .....	76
Recreation Committee .....	77
Sewer Commission.....	78
Town Office & Library Hours, Transfer Station Schedule & Regulations .....	81
Town Building Use Fees and Regulations .....	82
Vital Statistics .....	84

### ***Newington School District***

Report of Newington School District .....	85
2007 School District Warrant and MS-27 (Budget).....	colored insert
Town Directory .....	..Inside front cover
Town Map.....	.....Back cover

## **Town Officers**

	<u><b>Term Expires</b></u>		<u><b>Term Expires</b></u>
<b><i>Board of Selectmen</i></b>		<b><i>Planning Board</i></b>	
Jack O'Reilly, Chairman	2007	Sandy Hislop, Chairman	2007
Jan Stuart	2008	John Frink	2007
Cosmas Iocovozzi	2009	Christopher Cross	2008
		Vincent Frank	2008
<b><i>Administrative Assistant</i></b>		Jack Pare	2009
Beatrice A. Marconi		Dennis Hebert, Vice Chairman	2009
		Gail Klanchesser, Alternate	2008
<b><i>Secretary</i></b>		Margaret Lamson, Alternate	2008
Krislenn Fleming			
		<b><i>Board of Adjustment</i></b>	
<b><i>Treasurer</i></b>		Richard Ford	2007
George Fletcher	2007	Jill Newick	2007
		Matthew Morton, Chairman	2009
<b><i>Deputy Treasurer</i></b>		Edna Mosher, Alternate	2007
Laura Coleman	2007	Ralph Estes, Alternate	2007
		V. Frank, Planning Board Rep.	
<b><i>Town Clerk/Tax Collector</i></b>		<b><i>Bldg Insp/Code Enf./Saftey Coord.</i></b>	
W. Jane Mazeau	2009	Charles Smart	
<b><i>Deputy Town Clerk/Tax Collector</i></b>		<b><i>Electrical Inspector</i></b>	
Theresa L. Tomlinson	2007	Renato Maldini	
<b><i>Moderator</i></b>		<b><i>Plumbing Inspector</i></b>	
Ruth K. Fletcher	2009	Robert Hart, Jr.	
<b><i>Supervisors of the Checklist</i></b>		<b><i>Road Agent</i></b>	
Paula Caceda	2007	Leonard Thomas	
Rhonda Baker-Hill	2008		
Sandra Lebel – resigned		<b><i>Highway Department</i></b>	
<b><i>Ballot Clerks</i></b>		Leonard Thomas	
Jean Bowser	2007	John Frink	
Evangeline Brawn	2007		
Linda Bullock	2007	<b><i>Superintendent of Town Cemetery</i></b>	
Elizabeth Connors	2007	Clifford Abbott	
Sandra Sweeney	2007		
<b><i>Town Planner</i></b>		<b><i>Assistant Super. of Town Cemetery</i></b>	
Thomas Morgan		John Frink	
<b><i>Animal Control Officer</i></b>		<b><i>Cemetery Committee</i></b>	
Jan Stuart		Rick Stern	2007
		Clifford Abbott	2007
		Dorothy Watson	2008

	<u><i>Term Expires</i></u>		<u><i>Term Expires</i></u>
<b><i>Board of Fire Engineers</i></b>		<b><i>Budget Committee</i></b>	
Stephen Sabine	2007	Alfred Smith, Chairman	2007
Ruth Fletcher	2008	Gail Klanchesser	2007
Wilbur Goins	2009	Candice Cantalupo	2007
<b><i>Fire Chief</i></b>		Russell Cooke	2008
Roy Greenleaf		Larry Wahl	2008
<b><i>Assistant Fire Chief</i></b>		Rick Stern	2008
Dennis Cote		Clifford Abbott	2009
<b><i>Fire Warden</i></b>		John Lamson	2009
Timothy Field		Gail Pare	2009
		Jack O'Reilly, Selectmen's Rep.	
		Helen Maldini, School Bd. Rep.	
<b><i>Police Commission</i></b>		<b><i>Conservation Commission</i></b>	
F. Jackson Hoyt	2007	Jane Hislop	2007
Douglas Ross	2008	Barbara MacDonald, Vice Chair.	2007
Paul Kent	2009	Dorothy Watson	2007
<b><i>Police Chief</i></b>		George Fletcher	2008
Jon Tretter		Justin Richardson	2008
<b><i>Emergency Management</i></b>		Vincent Frank, Chairman	2008
Roy Greenleaf, Fire Dept. Chief		Margaret Lamson	2008
Jon Tretter, Police Dept. Chief		<b><i>Historic District Committee</i></b>	
Jack O'Reilly, Selectmen's Rep.		Gail Pare	2007
<b><i>Library Director</i></b>		Barbara Myers	2007
Becky Marks		Clifford Abbott	2008
<b><i>Library Trustees</i></b>		Laura Coleman	2008
Blake Staude	2007	Rick Stern	2008
Dot Noseworthy	2008	John Lamson	2009
Julie Biron	2009	<b><i>Town Historian</i></b>	
<b><i>Trustees of the Trust Funds</i></b>		Barbara Myers	
Mark Phillips, Chairman	2007	<b><i>Recreation Committee</i></b>	
Paul Beswick	2008	Peter MacDonald, Chairman	2007
John Lamson	2009	Jack Anderson	2007
<b><i>Highway Safety Committee</i></b>		Chris Bellmare	2007
Jan Stuart, Selectmen's Rep.		Keith Frizzell	2007
Jon Tretter, Police Chief		Darryl Brown	2007
Roy Greenleaf, Fire Chief		Susan Carroll	2007
		Brian Haberstroh	2007
		<b><i>Dock Master</i></b>	
		Vacant	

*Term*  
*Expires*

*Town Transfer Station Supt.*

Kenneth Pickering

*Sewer Commission*

Robert Hart, Sr. 2007

Thomas P. Redden 2008

George Fletcher 2009

*Sewer Commission Treasurer*

Laura Coleman 2007

*Sewer Commission Clerk*

Ruth Fletcher 2007

**Town of Newington  
State of New Hampshire  
TOWN WARRANT  
2007**

**To the Inhabitants of the Town of Newington in the County of Rockingham and said  
State qualified to vote in Town Affairs:**

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 13 to act on Articles 1 - 3. The Polls will open at 11:00 a.m. and close at 7:00 p.m.

The Business portion of the meeting to act on Articles 4 through 26 will resume on Saturday, March 17, 2007 at 1:30pm.

**ARTICLE 1.** To choose in the manner provided by law; one (1) **Selectman** for 3 years; one (1) **Treasurer** for 1 year; one (1) **Supervisor of Checklist** for 6 years; One (1) **Supervisor of Checklist** for 2 years; two (2) **Planning Board Members** for 3 years; one (1) **Cemetery Committee member** for 3 years; one (1) **Cemetery Committee member** for 2 years; one (1) **Board of Fire Engineers Member** for 3 years; one (1) **Police Commission Member** for 3 years; one (1) **Library Trustee** for 3 years; one (1) **Trustee of the Trust Funds** for 3 years; three (3) **Budget Committee Members** for 3 years; one (1) **Sewer Commission Member** for 3 years.

**ARTICLE 2.** To see if the Town will amend the Zoning Ordinance as proposed by the Planning Board, as follows:

**Amendment #1:** In Article V Section 1B of the Zoning Ordinance, remove section (4) "public and private schools" from the list of permitted uses in the Residential Zone, and re-number subsequent sections accordingly.

**Amendment #2:** Add the following Article XVII to the Zoning Ordinance, and re-number subsequent articles accordingly:

*Article XVII - Lighting & Illumination*

**SECTION 1 – Purpose:** This article is intended to eliminate problems of glare, minimize light trespass and obtrusive light created by improperly designed and installed outdoor lighting. Further purposes are to enhance and protect the quality of the New Hampshire night sky, Newington's rural character, and conserve energy and resources. These concerns are balanced while maintaining safety, security and productivity by establishing limits for the area that certain kinds of outdoor-lighting fixtures can illuminate and by limiting the total allowable illumination in the Town of Newington.

**SECTION 2 – Prohibitions:** This section applies to all lighting within the Town of Newington on any site except for legal non-conforming uses and temporary or emergency lighting.

**A - Mercury Vapor Lamps Fixtures and Lamps.** The installation of any mercury vapor fixture or lamp for use as outdoor lighting is prohibited.

**B - Laser Source Light.** The use of laser source light or any similar high intensity light for outdoor advertising or entertainment is prohibited.

**C - Searchlights.** The operation of searchlights for advertising purposes is prohibited.

**D - Neon or Tubular Gas.** Neon or tubular gas lighting shall be limited to signage use and must be located within the exterior dimension of the sign as approved under Article XI of this ordinance. Neon or tubular gas lighting as architectural accents is prohibited.

**E - Pulsating, flashing, rotating, oscillating, or attention getting lights.** Pulsating, flashing, rotating, oscillating, or other type of lighting intended as an attention getting device shall be prohibited. Oscillating lighting is lighting that changes intensity or color in less than 30 seconds.

**SECTION 3 - Residential Lighting:** These provisions are intended to prevent private and public nuisances and protect property values. This section applies to existing and proposed single-family and duplex residential uses.

**A - Spot lights, floodlights and other bright security lighting** shall be limited in such a fashion as to not direct light onto neighboring property.

**B - Accent lighting, low wattage seasonal lighting and other fixtures commonly associated with residential uses** are not intended to be prohibited by this ordinance.

**SECTION 4 - Non-residential:** These provisions are intended to provide for more comprehensive lighting regulations due to potential negative impact on a greater number of residents and the public from inappropriate lighting installation or fixtures. In addition, it is the intent of these restrictions to prevent lighting conflicts and competing lighting installations - particularly in the commercial, office and industrial districts of the Town of Newington. This section applies to non-residential uses. The Planning Board shall adopt regulations as part of the Site Plan Review Regulations that implement the purpose and intent of this ordinance.

**A - A Building Permit** shall be required prior to the installation of any new fixtures on existing non-residential uses. If the original Site Plan Approval granted by the Planning Board specified, in detail, the type and nature of lighting, any increase or change in lighting that may have an increased impact on the site shall be referred to the Planning Board for Site Plan Review. The Building Official shall approve a permit for other installations upon a finding that the fixtures comply with the following general lighting requirements.

**B - Spotlights, flood lights, and other bright security lighting** shall be limited in such a fashion as to not direct light onto neighboring property. Security lighting using motion detection switches are encouraged, but continual lighting must be angled or shielded in such a fashion as to not produce glare onto neighboring property, particularly dwelling units



**C - General Lighting Requirements:**

(1) All lighting in the Town of Newington is required to have full-cutoff shielding, except for that portion of lighting installation that is consistent with the Historic District.

(2) The new installation of up-lighting, by any method, is limited to the use of upward landscape or flagpole lighting, provided the lighting does not interfere with the safe operation of aircraft or spill onto neighboring properties or public ways.

(3) Non-cutoff wallpack type fixtures are prohibited.

(4) Existing lighting sources that do not present a health and safety issue with respect to glare on public ways or nuisance as a result of off-site illumination shall be exempt from the provisions of this ordinance.

**D -** New fixtures accompanying establishment of new uses or change of use that requires Site Plan Review shall have lighting plans approved as part of the Site Plan Review process.

**SECTION 5 - Grandfathering of Non-conforming Lighting:** Any lighting that replaces a grandfathered lighting, or that is moved, must meet the standards of this ordinance. Non-conforming lighting for advertising signs or architectural accents is grandfathered only for a period of ten years and no later than January 1, 2017. Grandfathered lighting that directs light toward streets or parking lots that cause disability glare to motorists or cyclists shall be either shielded or re-directed within 90-days of notification so that the lighting does not cause a potential hazard to motorists or cyclists.

**SECTION 6 – Exceptions:** All temporary lighting required for construction projects, related to road construction and repair, installation of sewer and water facilities, and other public infrastructure, all temporary emergency lighting needed by the police and fire departments or other emergency services, as well as vehicular luminaries, all hazard warning lights required by Federal regulatory agencies, and seasonal and decorative lighting displays using multiple low wattage bulbs.

**ARTICLE 3:** To see if the Town will amend the Building Code, as proposed by the Planning Board, by adding a new section 11, as follows, and re-number subsequent sections accordingly:

**11 – Sprinklers:** All buildings that are used primarily for commercial, industrial or office use shall have an automatic sprinkler system. The following are exempted from this requirement:

A) Non-combustible construction used to store non-combustible material and that is separated from other structures by 50 feet or more; and

B) Structures that are occupied by less than 5 people per day *and* less than 4 hours per day.

**ARTICLE 4:** To see if the Town will vote to Amend Town Ordinance No. 86-08 "Alarm Users and Businesses" as follows:

**Page 2, subsection 6. "Operating System Without Permit: Penalty" last line to read:** ". . .shall be fined not less than one-hundred dollars (\$100.00) and not more than one-thousand dollars (\$1,000.00)."

**Page 2, subsection 7. "Operating System After Revocation; Penalty" last line to read:** "permit, shall be guilty of a violation and, upon conviction, shall be fined not less than one hundred dollars (\$100.00) and not more than one-thousand dollars (\$1,000.00)."

**Page 2, subsection 8. "False Alarms" paragraph (b) delete completely and rewrite as follows:**

(b) In any case where more than six (6) false alarms in a calendar year are received from an alarm system for which an alarm user permit has been obtained, a civil assessment shall be paid over to the Town of Newington, and such permit may be revoked subject to the provisions of this ordinance. Refusal to pay the civil assessment within thirty (30) days of the assessment shall be punishable as a violation and may be cause for revocation of the alarm user's permit. Each false alarm received in excess of the limits stated in this subsection shall be subject to a civil penalty set by the Newington Police Commission for burglar/hold-up alarm systems and the Newington Board of Fire Engineers for fire/medical alarm systems."

**Page 2, subsection 9. "Revocation Procedure:" line 4:** change the word "shall" to "may".

**Page 3, subsection 11 "Alarm User Permit Fee:"** delete subsections (a), (b), and (c) and rewrite as follows:

(a) There shall be an initial permit fee payable upon application for an alarm user's permit:

(1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems

(2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems

(b) There shall be an annual renewal fee for each alarm user's permit:

(1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems

(2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems

(c) There shall be a fee for the re-issuance of an alarm user's permit following any revocation of said permit:

(1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems

(2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems

**ARTICLE 5:** To see if the Town will vote to Amend Town Ordinance No. 74-2 Motor Vehicle -Excessive Noise to read as follows:

Article 14

***Amendment: Add subparagraph d and to increase fine from not more than \$ 25.00 to ‘not more than \$1,000.00’***

**Section 1.**

No person shall operate a motor vehicle, including motor cycles, motor scooters, and snowmobiles, on the public streets or any public place in the Town of Newington so that said vehicle makes unnecessary loud noise, including but not limited to such noises as:

- a). The squealing of tires by too rapid acceleration of the vehicle, commonly referred to as ‘peeling out’ or ‘burning rubber’;
- b). By use of horns or other warning devices;
- c). The defective or altered condition of the engine system and other moving parts;
- d). Excessively loud car stereos, portable radios or any other music devices.

**Section 2.**

Whoever violates any provisions of the ordinance, shall, upon conviction thereof, pay a fine of not more than \$ 1,000.00

**Section 3.**

This Ordinance shall be made effective immediately upon passage.

**ARTICLE 6:** To see if the Town will vote to raise and appropriate the sum of Five Hundred Twenty Five Thousand Dollars (\$525,000) for the acquisition of land on Little Bay Road known as map 23 lot 8 consisting of approximately 7.11 acres, and to authorize the issuance of not more than \$525,000 of Bonds and/or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., and to accept federal, state or other aid, if any, made available therefore, and to authorize the Board of Selectmen to issue, negotiate, and regulate such Bond and/or notes and to determine the rate of interest thereon, and the maturity and other terms thereof, and pass any vote relating thereto. (2/3 ballot vote required)

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE**

*The passage of this article may override the 10% limitation imposed on this appropriation due to the non recommendation of the Budget Committee.*

**ARTICLE 7:** To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends **\$ 5,402,062**; the Board of Selectmen recommends **\$ 5,452,956.** This article does not include appropriations voted in other warrant articles.

**ARTICLE 8:** To see if the Town will vote to change the purpose of the existing Fox Point Pavilion Capital Reserve Fund from reading ‘for the purpose of constructing a facility at Fox Point that provides a kitchenette and restrooms for social and recreational functions’ to now read ‘for the purpose of constructing or renovating a facility at Fox Point that includes kitchen facilities and restrooms for the social and recreational functions’. (2/3 vote required)

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be placed in the existing Capital Reserve fund which was established to fund capital improvements for the Cemetery.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of *Twenty Thousand Dollars (\$20,000)* for the purpose of demolition of the facility at Fox Point known as the Mott House. This appropriation is in addition to the operating budget.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 11:** To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000)* to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions. **THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 12:** To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Highway Department Building Facility Fund for the purpose of construction or improvements to our Highway (Town Garage) Building and to raise and appropriate the amount of *Fifty Thousand Dollars (\$50,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 13:** To see if the Town of Newington will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be added to our existing Capital Reserve Fund for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 14:** To see if the Town will vote to raise and appropriate the sum of *Forty Thousand Dollars (\$40,000)* to be placed in the Capital Reserve Fund known as the Fire Department SCBA Fund for the replacement of the SCBAs now in use by the Fire Department. **THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 15:** To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the Replacement and/or Repair of Vehicles Operated by the Fire Department.  
**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 16:** To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Major Road Work Fund for the purpose of major improvements needed for our roadways and to raise and appropriate the amount of *Twenty Five Thousand Dollars (\$25,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)  
**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 17:** To see if the Town of Newington will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.  
**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 18:** To see if the Town will vote to raise and appropriate the sum of *Fourteen Thousand Dollars (\$14,000)* to be placed in the existing Capital Reserve Fund for the purpose of major Municipal Building Emergency Repairs.  
**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 19:** To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the purpose of payments of Severance to Town Employees in accordance with the Town's Personnel Policy.  
**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 20:** To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the Replacement of the Town Ambulance and any Major Medical Equipment.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 21:** To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars (\$25,000)* to be placed in the existing Capital Reserve Fund for the Fox Point Pavilion.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 22:** To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Mott Pond Drainage Improvement Fund for the purpose of maintenance, repair and improvements to the drainage and roadway and to raise and appropriate the amount of *Ten Thousand Dollars (\$10,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 23:** To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be placed in the existing Capital Reserve Fund for Fire Department Communications.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 24:** To see if the Town will vote to raise and appropriate the sum of *Sixteen Thousand Eight Hundred Dollars (\$16,800)* for the purpose of mapping all wetlands in Newington, excluding the wildlife refuge and Pease, that are one half (1/2) acre or larger. This appropriation is in addition to the operating budget

**THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE**

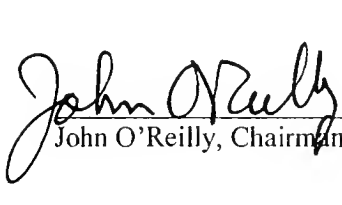
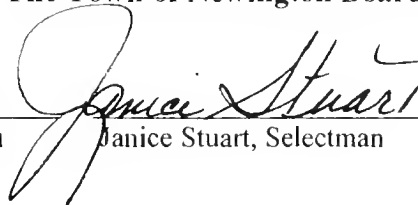
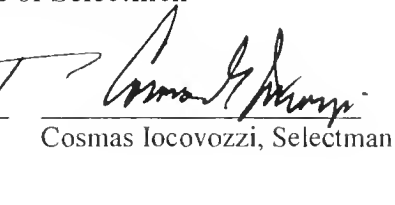
**ARTICLE 25:** On petition from Margaret Lamson of 40 Little Bay Road and at least 24 other registered voters of the Town of Newington, to see if the town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Newington. These actions include the establishment of a national program requiring reductions of US greenhouse gas emissions while protecting the US economy and also include the creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment. In addition, the town of Newington encourages NH citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

**ARTICLE 26:** To hear the report of the Moderator on the election of officers.

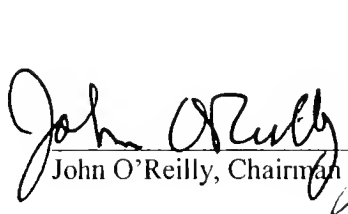
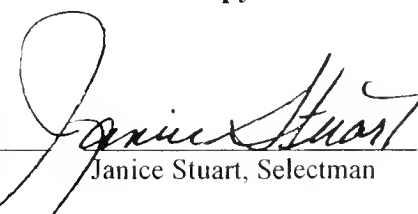
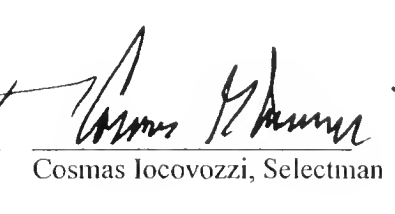
Given under our hands and seal this 17<sup>TH</sup> day of February 2007.

We certify and attest that on this 17<sup>TH</sup> day of February 2007, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

**The Town of Newington Board of Selectmen**

		
John O'Reilly, Chairman	Janice Stuart, Selectman	Cosmas Iocovozzi, Selectman

**A True copy of Warrant: Attest**

		
John O'Reilly, Chairman	Janice Stuart, Selectman	Cosmas Iocovozzi, Selectman





## BUDGET OF THE TOWN/CITY

OF: TOWN OF NEWINGTON

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2007 to December 31, 2007

or Fiscal Year From Jan 1, 2007 to Dec 31, 2007**IMPORTANT:**

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This is to certify that this budget was posted with the warrant on the (date)

17-Feb-07

**BUDGET COMMITTEE**

Please sign in ink.

*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*

*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 COMMUNITY SERVICES DIVISION  
 MUNICIPAL FINANCE BUREAU  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)271-3397

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)			Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#		Warr.	Prior Year As	Actual	Ensuing Fiscal Year	Ensuing Fiscal Year	Ensuing Fiscal Year	Ensuing Fiscal Year
		Art.#	Approved by DRA	Prior Year	(RECOMMENDED)	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT								
4130-4139	Executive		216,056	187,330	211,357		211,357	
4140-4149	Election, Reg. & Vital Statistics		4,850	4,658	2,900		2,900	
4150-4151	Financial Administration		37,180	36,318	39,543		39,543	
4152	Revaluation of Property		58,159	46,614	54,500		54,500	
4153	Legal Expense		97,400	40,123	97,400		97,400	
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning		139,855	108,064	135,834		135,834	
4194	General Government Buildings		346,681	289,573	347,438		347,438	
4195	Cemeteries		18,714	14,912	18,655		18,880	
4196	Insurance		90,831	96,057	133,840		133,840	
4197	Advertising & Regional Assoc.		12,825	12,825	12,925		12,925	
4199	Other General Government							
PUBLIC SAFETY								
4210-4214	Police		1,138,725	1,063,592	1,143,362		1,143,362	
4215-4219	Ambulance							
4220-4229	Fire		1,006,178	968,955	1,143,482		1,074,794	68,688
4240-4249	Building Inspection		78,542	70,314	82,820		82,820	
4290-4298	Emergency Management		38,329	47,791	15,200		15,200	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration							
4312	Highways & Streets		226,105	174,119	331,272		332,400	
4313	Bridges							

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS			Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
(RSA 32:3.V)			Prior Year As		Ensuing Fiscal Year		Ensuing Fiscal Year	
ACCT.#	Warr.	Art.#	Approved by DRA	Prior Year	(RECOMMENDED)	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS cont.								
4316			20,200	19,082	25,200		25,200	
4319								
SANITATION								
4321								
4323			78,200	73,529	79,900		79,900	
4324			44,500	42,216	46,000		46,000	
4325								
4326-4329			720,614	720,614	743,346		743,346	
WATER DISTRIBUTION & TREATMENT								
4331								
4332								
4335-4339								
ELECTRIC								
4351-4352								
4353								
4354								
4359								
HEALTH/WELFARE								
4411								
4414			37,940	37,940	40,982		40,982	
4415-4419								
4441-4442			750	2,302	2,500		2,500	
4444								
4445-4449								

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
CULTURE & RECREATION								
4520-4529	Parks & Recreation		103,143	58,146	130,200	xxxxxxx	135,546	xxxxxxx
4550-4559	Library		59,040	56,744	59,235	xxxxxxx	59,435	xxxxxxx
4583	Patriotic Purposes					xxxxxxx		xxxxxxx
4589	Other Culture & Recreation		9,312	4,762	7,100	xxxxxxx	7,600	xxxxxxx
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources					xxxxxxx		xxxxxxx
4619	Other Conservation		12,055	7,751	12,055	xxxxxxx	22,450	xxxxxxx
4631-4632	REDEVELOPMNT & HOUSING					xxxxxxx		xxxxxxx
4651-4659	ECONOMIC DEVELOPMENT					xxxxxxx		xxxxxxx
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes		248,292	235,967	275,687	xxxxxxx	275,687	xxxxxxx
4721	Interest-Long Term Bonds & Notes		26,722	26,722	59,575	xxxxxxx	59,575	xxxxxxx
4723	InL on Tax Anticipation Notes		800		800	xxxxxxx	800	xxxxxxx
4790-4799	Other Debt Service		41,814	39,297	45,300	xxxxxxx	45,300	xxxxxxx
CAPITAL OUTLAY								
4901	Land					xxxxxxx		xxxxxxx
4902	Machinery, Vehicles & Equipment		64,553	64,340	49,548	xxxxxxx	49,548	xxxxxxx
4903	Buildings					xxxxxxx		xxxxxxx
4909	Improvements Other Than Bldgs.		25,000	6,143	105,000	xxxxxxx	105,000	xxxxxxx
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund					xxxxxxx		xxxxxxx
4913	To Capital Projects Fund					xxxxxxx		xxxxxxx
4914	To Enterprise Fund					xxxxxxx		xxxxxxx
	Sewer-					xxxxxxx		xxxxxxx
	Water-					xxxxxxx		xxxxxxx

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS			APPROPRIATIONS		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEES APPROPRIATIONS	
ACCT.#	(RSA 32:3,V)	Warr.	Prior Year As Approved by DRA	Actual Expenditures	(RECOMMENDED)	Ensuing Fiscal Year	RECOMMENDED	Ensuing Fiscal Year
ACCT.#	(RSA 32:3,V)	Art.#	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
OPERATING TRANSFERS OUT cont.								
	Electric-							
	Airport-							
4915	To Capital Reserve Fund							
4916	To Exp.Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Agency Funds							
SUBTOTAL 1			5,003,365	4,556,800	5,452,956		5,402,062	68,688

**If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.**

[illegible]

"SPECIAL WARRANT ARTICLES"

Special warrant articles are defined in RSA 32:3-VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS (RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS (NOT RECOMMENDED)
4800-80-948	Land Acquisition Bond	5			525,000			525,000
4916-82-860	Mott Pond Drainage	22			10,000		10,000	
4916-82-962	Rec Area Maintenance	17			10,000		10,000	
4916-82-954	Cemetery Maintenance	9	10,000	10,000	6,000		6,000	
4916-82-956	Municipal Buildings	18	17,000	17,000	14,000		14,000	
4916-82-966	Fox Point Pavilion	21	25,000	25,000	25,000		25,000	
4916-82-980	Conservation Fund (Land)	11	50,000	50,000	50,000		50,000	
4916-82-966	FD Communications	23	10,000	10,000	6,000		6,000	
4916-82-968	FD Vehicle Fund	15	30,000	30,000	15,000		15,000	
4916-82-970	Ambulance & Equipment	20	15,000	15,000	15,000		15,000	
4916-82-972	Employee Accumulated Leave Fund	18	45,000	45,000	15,000		15,000	
4916-82-974	Highway Vehicles	13	35,000	35,000	6,000		6,000	
4918-82-975	Highway Building Facility	12			50,000		50,000	
4918-82-978	Major Road Work	15			25,000		25,000	
4916-82-977	SCBA Fund	14	40,000	40,000	40,000		40,000	
	<b>SUBTOTAL 2 RECOMMENDED</b>		<b>277,000</b>	<b>277,000</b>	<b>809,000</b>		<b>284,000</b>	<b>525,000</b>

"INDIVIDUAL WARRANT ARTICLES"

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS (RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS (NOT RECOMMENDED)
4800-80-970	Fire Truck Lease Purchase	5						
4800-80-971	Flood Plain Maps	13	70,658	29,304				
4800-80-974	Petition Flood Maps	14	30,000	4,319				
4800-80-979	Heritage Fund	17						
4800-80-960	Demo Mott House	10			20,000		20,000	15,900
4800-80-949	Wetlands Map- 1/2 AC UP	24				15,900		
	<b>SUBTOTAL 3 RECOMMENDED</b>		<b>100,658</b>	<b>33,623</b>	<b>20,000</b>	<b>15,900</b>	<b>20,000</b>	<b>15,900</b>

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		3	741	10
3185	Payment In Lieu of Taxes		2,010	10	10
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		18,000	2,925	2,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX		
3210	Business Licenses & Permits		4,600	2,586	2,000
3220	Motor Vehicle Permit Fees		250,000	248,345	248,500
3230	Building Permits		85,000	167,097	100,000
3290	Other Licenses, Permits & Fees		12,000	12,613	12,000
3311-3319	FROM FEDERAL GOVERNMENT		50,000	44,354	40,000
FROM STATE			XXXXXXXXXX		
3351	Shared Revenues		28,355	109,146	28,355
3352	Meals & Rooms Tax Distribution		28,551	31,050	30,000
3353	Highway Block Grant		20,000	21,244	21,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,500	49,431	40,000
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		200,000	199,756	200,000
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		2,500	3,755	3,000
3502	Interest on Investments		30,000	58,155	45,000
3503-3509	Other		20,000	45,562	40,000
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		720,614	720,614	743,346
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,473,043	987,779	1,555,221

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	5,003,365	5,452,956.00	5,402,062.00
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)	277,000	809,000.00	284,000.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)	100,668	20,000.00	20,000.00
TOTAL Appropriations Recommended	5,381,033	6,281,956.00	5,706,062.00
Less: Amount of Estimated Revenues & Credits (from above)	1,473,043	1,555,221.00	1,555,221.00
Estimated Amount of Taxes to be Raised	3,907,990	4,726,735.00	4,150,841.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:

537,080

(See Supplemental Schedule With 10% Calculation)



**State of New Hampshire  
Town of Newington  
Annual Town Meeting**

**March 14 and 18, 2006**

Moderator Ruth K. Fletcher called the meeting to order at 11:00 am on March 14, 2006.

Moderator Fletcher read the Newington School District Warrant for the election of a School Board Member for 3 years, School District Moderator for 3 years, School District Clerk for 3 years and School District Treasurer for 3 years. The Moderator then read The Town of Newington Warrant Articles 1 and 2.

**Town of Newington  
State of New Hampshire  
2006  
TOWN WARRANT**

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**To the Inhabitants of the Town of Newington in the County of Rockingham and said State qualified to vote in Town Affairs:**

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 14, 2006 to act on Articles 1 & 2. The Polls will open at 11:00a.m. and close at 7:00p.m.

The Business portion of the meeting to act on Articles 3 through 22 will resume on Saturday, March 18, 2006 at 1:30p.m.

**ARTICLE 1.** To choose in the manner provided by law; one (1) **Selectman** for 3 years; one (1) **Town Clerk/Tax Collector** for 3 years; one (1) **Moderator** for 3 years; one (1) **Treasurer** for 1 year; two (2) **Planning Board** members for 3 years; one (1) **Cemetery Committee** member for 3 years; one (1) **Board of Fire Engineers** member for 3 years; one (1) **Police Commission** member for 3 years; one (1) **Library Trustee** for 3 years; one (1) **Trustee of Trust Funds** for 3 years; three (3) **Budget Committee** members for 3 years; one (1) **Sewer Commission** member for 3 years.

**ARTICLE 2.** To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board, as follows:

*Amendment #1:* Add the following to the definition of "structure" in Article II of the Zoning Ordinance:

"For the purposes of this ordinance, the following shall not be considered structures: docks, detached stairways, and paved driveways utilized for access to a property."

*Amendment #2:* In Article XII Sexually Oriented Businesses, eliminate Section 4 and replace Section 2 with the following:

"Section 2 - Zoning District: Sexually oriented businesses are only permitted in the Commercial (C) Zone."

### *Amendment #3: Home Occupations & Home Businesses*

#### 1) Add the following definitions to Article II:

**Home Occupation:** An occupation conducted by a town resident in his/her legally established domicile, and which employs no non-residents.

**Home Business:** A business owned and operated by a town resident in his/her legally established domicile. The business may employ up to a maximum of three non-residents.

#### 2) Adopt a new article XVI as follows, and re-number the existing Article XVI:

#### Article XVI Home Occupations & Home Businesses

The intent of this article is to permit home occupations and home businesses to function in a manner that has no noticeable impact on the quality and character of Newington's residential district.

**SECTION 1 - Home Occupations** may be permitted in the Residential Zone only if they meet all of the following conditions:

- A) Home occupations shall be performed only by the resident(s) of the domicile. There shall be no outside employees.
- B) Home occupations shall have no impact on the surrounding residential neighborhood.
- C) A home occupation may only be conducted within a residence or pre-existing accessory building.
- D) There shall be no display of goods, wares or storage of materials visible from any public way, shoreline or abutting residences.
- E) Signs shall meet the requirements of the Newington Zoning Ordinance.
- F) No commercial vehicles related to said home occupation shall be stored on the premises.
- G) Parking generated by the home occupation shall be located off the street, and the vehicles shall be subject to the zoning setbacks for structures.
- H) The building or premises containing the home occupation shall not be detrimental to the residential character of the neighborhood due to its exterior appearance. There shall be no emission of odor, smoke, dust, vibration, noise or detectable tones.
- I) No equipment or process shall be used that creates visual or audible interference in any cell phone, wireless LAN, radio or television receiver off the premises, or causes fluctuations in line voltage off the premises.
- J) Bandwidth consumption or denial of service to the publicly accessed information infrastructure (coaxial, fiber, wired or wireless) must not be perceptible at the lot line at a higher level than is customary in a residential neighborhood.

K) Water consumption shall be no more than is normal in a residential neighborhood.

L) On-site storage of hazardous materials other than small quantities of products that are intended for normal household use shall be subject to approval by the Newington Fire Chief.

SECTION 2 - Permitted Home Occupations: The following are permitted, subject to the conditions specified in Section 1 above: engineer, consultant, advisor, surveyor, sales representative, programmer, systems analyst, computer operator, artist, illustrator, graphic artist, draftsman, photographer, writer, architect, seamstress, decorator, insurance agent, real estate agent, and any similar use, provided that the Planning Board, after a public hearing, finds that all of the conditions in Section 1 are satisfied.

SECTION 3 - Home Businesses may be permitted in the Residential Zone only if they meet all of the following conditions:

A) Home businesses shall have no impact on the surrounding residential neighborhood

B) Prior to the commencement of operations, home businesses must receive a Conditional Use Permit and Site Plan approval from the Planning Board.

C) Before granting a Conditional Use Permit, the Planning Board must determine that the proposed structure(s), location, and size of the parcel are of a suitable scale, appearance, and character that are compatible with the surrounding neighborhood. The structure(s) must maintain the appearance of a residence.

D) The principal operator must reside on the premises.

E) No more than one (1) home business may be established on a property.

F) No more than fifty percent (50%) of floor space of buildings on the premises can be devoted to such use.

G) The home business may be conducted in a pre-existing accessory building which may utilize up to one hundred percent (100%) of said building's floor area.

H) There shall be no display of goods, wares, or storage of materials visible from the public way or shoreline or abutting residences. Outdoor storage of materials or equipment is not permitted unless specifically approved by the Planning Board. Outdoor storage:

a. Shall be at least fifty (50) feet from all lot lines

b. Shall be screened with fencing or a vegetative buffer.

I) Signs shall meet the requirements of the Newington Zoning Ordinance.

J) A limited number of commercial vehicles related to the home business may be stored on the premises. The number and size of the commercial vehicles is subject to approval by the Planning Board.

- K) Customer parking generated by the home business shall be off the street, and the vehicles shall be subject to the zoning setbacks for structures. A total of 4 customer parking spaces are permitted on conforming lots. The number of parking spaces for non-conforming lots shall be determined by the Planning Board.
- L) The building or premises containing the home business shall not be detrimental to the residential character of the neighborhood due to its exterior appearance. There shall be no emission of odor, smoke, dust, vibration, noise or detectable tones.
- M) No equipment or process shall be used that creates visual or audible interference in any cell phone, wireless LAN, radio or television receiver off the premises, or causes fluctuations in line voltage off the premises.
- N) Bandwidth consumption or denial of service to the publicly accessed information infrastructure (coaxial, fiber, wired or wireless) must not be perceptible at the lot line at a higher level than is customary in a residential neighborhood.
- O) Water consumption shall be no more than is normal in a residential neighborhood.
- P) On-site storage of hazardous materials other than small quantities of products that are intended for normal household use shall be subject to approval by the Newington Fire Chief.
- Q) A certificate of occupancy is required prior to the commencement of business operations.

SECTION 4 - Permitted Home Businesses: The following are permitted subject to the conditions specified in Section 3 above: light distribution, painter, architect, plumber, carpenter, electrician, building contractor, hair dresser, landscaper, all home occupations listed in Section 2 above, and any similar use, provided that the Planning Board, after a public hearing, finds that all of the conditions in Section 3 are satisfied.

3) Replace Article V Section 1B(6) with the following:

(6) Home occupations and home businesses subject to the conditions specified in Article XVI below.

*Amendment #4* Add the following to the Zoning Ordinance:

#### ARTICLE XVII - Floodplain Management

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Newington Floodplain Management Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Newington Zoning Ordinance, and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Rockingham, N.H." dated May 17, 2005, together with the associated Flood Insurance Rate Maps dated May

17, 2005, which are declared to be a part of this ordinance and are hereby incorporated by reference, and any subsequent revisions thereto.

Item I - Definition of Terms: The following definitions shall apply only to this Floodplain Management Ordinance, and shall not be affected by the provisions of any other ordinance of the Town of Newington.

1. "Area of Shallow Flooding" means a designated A0, AH, or V0 zone on the Flood Insurance Rate Map (FIRM) with a one-percent or greater annual possibility of flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet-flow.
2. "Area of Special Flood Hazard" is the land in the floodplain within the Town of Newington subject to a one-percent or greater possibility of flooding in any given year. The area is designated as zone A on the FHBM and is designated on the FIRM as zone AE.
3. "Base Flood" means the flood having a one-percent possibility of being equaled or exceeded in any given year.
4. "Basement" means any area of a building having its floor subgrade on all sides.
5. "Building" - see "structure".
6. "Breakaway wall" means a wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.
7. "Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation.
8. "FEMA " means the Federal Emergency Management Agency.
9. "Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from:
  - A - the overflow of inland or tidal waters, or
  - B - the unusual and rapid accumulation or runoff of surface waters from any source.
10. "Flood Boundary and Floodway Map" (Floodway Map) is the official map of the Town of Newington, on which FEMA has delineated the "Regulatory Floodway". This map should not be used to determine the correct flood hazard zone or base flood elevation, the Flood Insurance Rate Map (FIRM) will be used to make determinations of flood hazard zones and base flood elevations.
11. "Flood Elevation Study" means an examination, evaluation, and determination of flood hazards and if appropriate, corresponding water surface elevations, or an examination and determination of mudslide or flood - related erosion hazards.

12. "Flood Insurance Rate Map" (FIRM) means the official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Newington.
13. Flood Insurance Study" - see "Flood elevation study".
14. "Floodplain" or "Flood-prone area" means any land area susceptible to being inundated by water from any source (see definition of "Flooding").
15. "Flood proofing" means any combination of structural and non-structural additions, changes, or adjustments to structures that reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.
16. "Floodway" - see "Regulatory Floodway".
17. "Functionally dependent use" means a use that cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.
18. "Highest adjacent grade" means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.
19. "Historic Structure" means any structure that is:
  - j. listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
  - k. certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
  - l. individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
  - m. individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
    - (iv) by an approved state program as determined by the Secretary of the Interior, or
    - (xv) directly by the Secretary of the Interior in states without approved programs.
20. "Lowest Floor" means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

21. "Manufactured Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 days.
22. "Mean sea level" means the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on a community's Flood Insurance Rate Map are referenced.
23. "New construction" means, for the purposes of determining insurance rates, structures for which the start of construction commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, new construction means structures for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.
24. "100-year flood" - see "base flood"
25. "Recreational Vehicle" is defined as:
  - (xvi) built on a single chassis;
  - (xvii) 400 square feet or less when measured at the largest horizontal projection;
  - (xviii) designed to be self-propelled or permanently towable by a light duty truck; and
  - (xix) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use.
26. "Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without increasing the water surface elevation. These areas are designated as floodways on the Flood Boundary and Floodway Map.
27. "Special flood hazard area" means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an FHBM or FIRM as zone A, A0, A1-30, AE, A99, AH, V0, V1-30, VE, V, M, or E. (See "Area of Special Flood Hazard")
28. "Structure" means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank that is principally above ground, as well as a manufactured home.
29. "Start of Construction" includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the

erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

30 "Substantial damage" means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

31 "Substantial Improvement" means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal:

1. the appraised value prior to the start of the initial repair or improvement, or

2. in the case of damage, the value of the structure prior to the damage occurring.

For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures that have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

-9-

32 "Water surface elevation" means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

#### Item II- Permits:

All proposed development in any special flood hazard areas shall require a permit.

#### Item III - Construction Requirements:

The building inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

- a. be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,
- b. be constructed with materials resistant to flood damage,
- c. be constructed by methods and practices that minimize flood damages,



- d. be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

#### Item IV - Water and Sewer Systems:

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

#### Item V - Certification:

For all new or substantially improved structures located in Zones A, AI-30, AE, A0 or AH, the applicant shall furnish the following information to the building inspector:

- a. the as-built elevation (in relation to NGVD) of the lowest floor (including basement) and include whether or not such structures contain a basement.
- b. if the structure has been floodproofed, the as-built elevation (in relation to NGVD) to which the structure was floodproofed.
- c. any certification of floodproofing.

For all new construction or substantially improved buildings located in Zones VE or V1-30 the applicant shall furnish the building inspector records indicating the as-built elevation of the bottom of the lowest horizontal structural member of the lowest floor (excluding pilings or columns) in relation to NGVD and whether or not the structure contains a basement.

The Building Inspector shall maintain the aforementioned information for public inspection, and shall furnish such information upon request.

#### Item VI - Other Permits:

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

#### Item VII - Watercourses:

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Bureau of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 482-A: 3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Bureau.

2. The applicant shall submit to the Building Inspector, certification provided by a registered professional engineer, assuring that the flood carrying capacity of an altered or relocated watercourse can and will be maintained.
3. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources as criteria for requiring that all development located in Zone A meet the following floodway requirement:

"No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

4. Along watercourses that have not had a Regulatory Floodway designated, no new construction, substantial improvements, or other development (including fill) shall be permitted within zones AI-30 and AE on the FIRM, unless it is demonstrated by the applicant that the cumulative effect of the proposed development, when combined with all existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.
5. Along watercourses with a designated Regulatory Floodway no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practices that the proposed encroachment would not result in any increase in flood levels within the community during the base flood discharge.

Item VIII- Special Flood Hazard Areas:

1. In special flood hazard areas the Building Inspector shall determine the 100-year flood elevation in the following order of precedence according to the data available:
  - a. in zones AI-30, AH, AE, VI-30, and VE refer to the elevation data provided in the community's Flood Insurance Study and accompanying FIRM or FHBM.
  - b. in unnumbered A zones the Building Inspector shall obtain, review, and reasonably utilize any 100-year flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals).
  - c. in zone A0 the flood elevation is determined by adding the elevation of the highest adjacent grade to the depth number specified on the FIRM or if no depth number is specified on the FIRM at least 2 feet.
2. The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in zones A, AI-30, AE, VI-30, and VE that:
  - a. All new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood elevation.
  - b. All new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100-year flood level; or together with attendant utility and sanitary facilities, shall:

- (i) be floodproofed so that below the 100-year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;
  - (ii) have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
  - (iii) be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
- c. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and be securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors.
- d. All recreational vehicles placed on sites within Zones A1-30, AH, AE, V, V1-30, and VE shall either:
  - (i) be on the site for fewer than 180 consecutive days;
  - (ii) be fully licensed and ready for highway use; or
  - (iii) meet all standards of Section 60.3 (b) (1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for "manufactured homes" in Paragraph 8 (6) of Section 60.3.
- e. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements:
  - (i) the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles, building access or storage;
  - (ii) the area is not a basement;
  - (iii) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.
- f. Proposed structures to be located on slopes in special flood hazard areas, zones AH and A0 shall include adequate drainage paths to guide floodwaters around and away from the proposed structures.

Item IX - Variances and Appeals:

1. Any order, requirement, decision or determination of the building inspector made under this ordinance may be appealed to the Zoning Board of Adjustment as set forth in RSA 676:5.
2. If the applicant, upon appeal, requests a variance as authorized by RSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law that:
  - a. the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense.
  - b. if the requested variance is for activity within a designated regulatory floodway, no increase in flood levels during the base flood discharge will result.
  - c. the variance is the minimum necessary, considering the flood hazard, to afford relief.
3. The Zoning Board of Adjustment shall notify the applicant in writing that:
  - (iv) the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage; and
  - b. such construction below the base flood level increases risks to life and property.

Such notification shall be maintained with a record of all variance actions.

4. The community shall:
  - a. maintain a record of all variance actions, including their justification for their issuance, and
  - b. report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

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Moderator Fletcher then showed the ballot boxes to be empty, they were locked and she declared the polls open.

The Absentee Ballots were opened and read off to the ballot clerks and deposited into the ballot boxes at 3:00 pm.

At 7:00 pm Moderator Fletcher checked to be sure that there was no one who wished to vote, Moderator Fletcher declared the polls closed and the Town Meeting as adjourned until Saturday, March 18, 2006.

On Saturday, March 18, 2006 Moderator Fletcher called the meeting to order at 1:40pm. Moderator Fletcher read the Moderators Rules moved by Sandra Sweeney seconded by Gail Pare. There being no discussion, called to vote, motion carries.

**ARTICLE 3:** To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000.00)* to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Vincent Frank, seconded by Peggy Lamson. There was some discussion on the article. There being no further discussion, Moderator Fletcher called for a vote. Motion carries.

**ARTICLE 4:** To see if the Town will vote to raise and appropriate the sum of *Seventeen Thousand Dollars (\$17,000.00)* to be placed in the existing Capital Reserve Fund for the purpose of major Municipal Building Emergency Repairs.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by John Klanchesser, seconded by Dick Rines. There was some discussion regarding how much money was in this fund. There being no further discussion, Moderator Fletcher called for a vote. Motion carries.

**ARTICLE 5:** To see if the Town will vote to authorize the Selectmen to enter into a 10 year lease/purchase agreement in the amount of the truck not to exceed *Five Hundred Seventy Five Thousand Dollars (\$575,000.00)*, for the purpose of leasing a 2006 75' Ladder/Pumper Truck, and to raise and appropriate the sum of \$70,668.00 for the first year's payment for that purpose. (Principal \$4,791.00; Interest \$1,097.00 p/mo) This lease/purchase agreement contains an escape clause. (Majority vote required per RSA 33:7-e.)

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Darin Sabine, seconded by John Klanchesser. There was much discussion regarding this article. Laura Coleman had a request, signed by 5 people, calling for a paper vote. At 2:12 pm Moderator Fletcher declared the polls open after showing the ballot box to be empty. Moderator Fletcher asked if there was anyone else who still had not voted, there being no response, she declared the polls closed at 2:30pm. Moderator Fletcher unlocked the ballot box. Then 2 voters approached the ballot clerks wanting to vote. Moderator locked the ballot box and allowed them to vote. The votes were counted. Yes 73 No 19 Motion passed

**ARTICLE 6:** To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000.00)* to be placed in the existing Capital Reserve Fund for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by John Klanchesser seconded by Wib Goins. Larry Wahl submitted an amendment to this article amending the amount to \$30,000. Seconded by Maggie Cook.

There was some discussion on this. There being no further discussion, Moderator Fletcher called for a show of hand vote on this amendment to article 6. Yes 54 No 31 amendment passed.

There was some further discussion on the amended article and then Moderator Fletcher called for a show of hand vote. Yes 85 No 0 Motion carries.

**ARTICLE 7:** To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars (\$25,000.00)* to be placed in the existing Capital Reserve Fund for the Fox Point Pavilion.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Sandra Sweeney seconded by Denis Hebert. There was discussion on the article. Moderator Fletcher called for a show of hand vote. Yes 54 No 27  
Motion carries.

**ARTICLE 8:** To see if the Town of Newington will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000.00)* to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by John Klanchesser seconded by Peggy Lamson. Chris Bellmare, a member of the Recreation Committee spoke asking residents to vote against this. Moderator Fletcher called for the vote. Motion failed.

**ARTICLE 9:** To see if the Town will vote to raise and appropriate the sum of *Forty Five Thousand Dollars (\$45,000.00)* to be placed in the existing Capital Reserve Fund for the purpose of payments of Severance to Town Employees in accordance with the Town's Personnel Policy.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Jean Bowser seconded by Denis Hebert. No discussion, Moderator Fletcher called for the vote. Motion Carries.

**ARTICLE 10:** To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000.00)* to be placed in the existing Capital Reserve Fund for the Replacement of the Town Ambulance and any Major Medical Equipment.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by John Klanchesser seconded by Vanny Brawn No discussion Moderator Fletcher called for the vote. Motion Carries.

**ARTICLE 11:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000.00)* to be placed in the existing Capital Reserve fund which was established to fund capital improvements for the Cemetery.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Jean Bowser seconded by Vanny Brawn. No discussion Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 12:** To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000.00)* to be placed in the existing Capital Reserve Fund for Fire Department Communications.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Meredith Hoyt seconded by Jack Anderson. No discussion Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 13:** Shall the Town of Newington vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000.00)* for the purpose of preparing a Floodplain Map consistent with FEMA requirements - to help Newington residents qualify for flood insurance ? This appropriation is in addition to the operating budget.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Peggy Lamson seconded by Rick Stern. There was some discussion and Alfred Smith submitted an amendment to change the amount to \$30,000. seconded by Mike Marconi. Moderator Fletcher called for the vote on the amendment. Motion carries.

Moderator called for the vote on the amended Article 13. Motion carries.

*Vote for Article 13 OR 14 - One is sponsored by the Selectmen and the other is via Petition.*

**ARTICLE 14:** On petition of Vincent Frank of 19 Fox Point Road and at least 24 other registered voters of the Town of Newington, shall the Town of Newington vote to raise and appropriate *Fifty Thousand Dollars (\$50,000.00)* for the purpose of preparing a floodplain map to help Newington residents qualify for flood insurance? This appropriation is in addition to the operating budget.

**THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Moderator announced that because Article 13 passed there was no need to vote on this.

**ARTICLE 15:** To see if the Town shall vote to establish a Expendable Trust Fund under the provisions of RSA 31:19-a to be known as a Grant Fund for the purpose of funding the Town's portion of Unanticipated State and Federal Grants that require matching funds not budgeted and to raise and appropriate the amount of *Twenty Five Thousand Dollars (\$25,000.00)* to be placed in this fund and to appoint the Board of Selectmen as Agents to expend from this fund. This appropriation is in addition to the operating budget. (Majority Vote Required)

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**  
**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Mike Marconi seconded by Rick Stern. No discussion Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 16:** To see if the Town will vote to allow the Historic District Commission to Assume the Duties of a Heritage Commission, while continuing its responsibility to act as a Historic District Commission, in accordance with the provisions of RSA 673 and RSA 674, and Chapter 138, Laws of 1995, or take any action relating thereto.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

Moved by Clifford Abbott seconded Rick Stern. There was some discussion on this article. Moderator Fletcher called for a show of hand vote. Yes 26 No 43 Article failed.

**ARTICLE 17:** To see if the Town, if having authorized the Historic District Commission to assume the duties of the Heritage Commission, will vote to raise and appropriate the sum of *One Hundred Dollars (\$100.00)* to carry out the purposes of the Heritage Commission and to establish a Heritage Fund in accordance with the provisions of RSA 674:44-d, or take any other action relating thereto; and to name the Board of Selectmen as Agents to authorize expenditures from this fund.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moderator Fletcher announced that because Article 16 failed no need to vote on this.

**ARTICLE 18:** To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding the replacement of Self-Contained Breathing Apparatus (SCBA) equipment used by the Fire Department. This fund is to be known as the Fire Department SCBA Fund and appoints the Board of Selectmen as Agents to expend from this fund and to see if the Town will vote to raise and appropriate the sum of *Forty Thousand Dollars (\$40,000.00)* to be placed in the Capital Reserve Fund known as the Fire Department SCBA Fund for the replacement of the SCBAs now in use by the Fire Department.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by John Klanchesser seconded by Sandy Lebel. This was some discussion. Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 19:** To see if the Town of Newington will vote to raise appropriate the sum of *Thirty Five Thousand Dollars (\$35,000.00)* to be added to our existing Capital Reserve Fund for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by Highway.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

**THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE**

Moved by Sandra Sweeney seconded by Denis Hebert. There was some discussion. Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 20:** To see if the Town will vote to authorize the Board of Selectmen (effective 2007) to grant an annual Cost of Living Adjustment (C.O.L.A.) to those positions who are compensated by stipends that fall under the jurisdiction of the Selectmen.

**THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN**

Moved by Gail Klanchesser seconded by Jack Hoyt. There was some discussion. Moderator Fletcher called for the vote. Motion carries.

**ARTICLE 21:** To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends *\$5,003,365.00*; the Board of Selectmen recommends *\$5,034,028.00*. This article does not include appropriations voted in other warrant articles



Moved by Denis Hebert seconded by George Fletcher. Vincent Frank submitted an amendment to reduce the amount to last year's budget figure of \$4,166,820.00 seconded by Peggy Lamson. There was much discussion on this. Moderator Fletcher called for a vote on this amendment. Amendment defeated.

Moderator Fletcher called for a vote on the original budget figure of \$5,003,365.00 as recommended by the Budget Committee. Motion carries.

Moderator Fletcher then made an announcement that there had been a complaint made the day after Tuesdays elections that someone was electioneering inside the building. She indicated that the person electioneering was an elected official, however nothing could be done because the complaint was not brought to her when it was observed.

**ARTICLE 22:** To hear the report of the Moderator on the election of officers.

Moved by Denis Hebert seconded by Chris Bellmare. Moderator Fletcher indicated that she had forgotten to read the results of the Newington School District election so she read them. Also the office of Treasurer was inadvertently left off the ballot, but there were 8 write ins for Luanne O'Reilly.

Given under our hands and seal this 15 day of February 2006.

We certify and attest that on this 15 day of February 2006, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk.

**The Town of Newington Board of Selectmen**

\_\_\_\_\_  
Cosmas Iocovozzi, Chairman

\_\_\_\_\_  
John O'Reilly, Selectman

\_\_\_\_\_  
Janice Stuart, Selectman

**A True copy of Warrant: Attest**

\_\_\_\_\_  
Cosmas Iocovozzi, Chairman

\_\_\_\_\_  
John O'Reilly, Selectman

\_\_\_\_\_  
Janice Stuart, Selectman

Moderator Fletcher made a motion to adjourn seconded by Vanny Brawn. Moderator called for a vote. Motion carries.

Meeting was adjourned at 4:30pm

A true copy attest:

W. Jane Mazeau. Town Clerk/Tax Collector

**Town of Newington, NH**  
**March 14, 2006 – Elections Results**

Board of Selectmen – three years	Cosmas G. Iocovozzi 169 votes
Town Clerk/Tax Collector – three years	W. Jane Mazeau 272 votes
Moderator – three years	Ruth Fletcher 259 votes
Treasurer – one year	George Fletcher 235 votes
Planning Board Member – three years (two positions open)	Denis J. Hebert 204 votes C. John Pare 199 votes
Cemetery Committee – three years	Laura Coleman 5 write-in votes
Sewer Commission – three years	George Fletcher 250 votes
Board of Fire Engineers – three years	Wilbur Goins 145 votes
Police Commission - three years	Paul Kent 266 votes
Library Trustee – three years	Julie Biron 149 votes
Trustee of the Trust Funds	John Lamson 157 votes
Budget Committee Member – three years (three positions open)	Clifford N. Abbott 175 votes John Lamson 227 votes Gail Pare 187 votes

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**December 31, 2005**  
**and**  
**Independent Auditor's Opinion**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance With Requirements Applicable  
to Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

**Schedule of Findings and Questioned Costs**

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2005**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	1-2
MANAGEMENT’S DISCUSSION AND ANALYSIS	3-8
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Assets	9
B Statement of Activities	10
C Balance Sheet – Governmental Funds	11
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	12
E Statement of Net Assets – Proprietary Funds	13
F Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds	14
G Statement of Cash Flows – Proprietary Funds	15
H Statement of Fiduciary Net Assets – Fiduciary Funds	16
I Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	17
NOTES TO BASIC FINANCIAL STATEMENTS	18-30
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULES:	
I Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	31
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	32
<b>FEDERAL COMPLIANCE</b>	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	33
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	34

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2005**

**TABLE OF CONTENTS (CONTINUED)**

Page(s)

**FEDERAL COMPLIANCE (CONTINUED)**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35-36
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	37-38
Schedule of Findings and Questioned Costs	39-40

**SUPPLEMENTAL SCHEDULES**

**SCHEDULES:**

A	Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	41
A-1	Combining Balance Sheet – Governmental Funds – All Nonmajor Special Revenue Funds	42
B	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	43
B-1	Combining Statement of Revenues, Expenditures and Changes in Funds Balances – Governmental Funds – All Nonmajor Special Revenue Funds	44
C	Combining Statement of Fiduciary Net Assets – Fiduciary Funds – All Agency Funds	45

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Newington, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of December 31, 2005 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2006 on our consideration of the Town of Newington, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3-8 and 31-32, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We

have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The combining nonmajor fund and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, combining nonmajor fund and fiduciary fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

*Wachon, Clutey & Co. PC*

May 11, 2006

TOWN OF NEWINGTON, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending December 31, 2005

Presented herewith please find the Management Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2005. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to endure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

***Government- Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.



The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental funds and business-type activities.

Governmental activities – represent most of the Town's basic services

Business-type activities – accounts for the Town's sewer operations and receives a majority of its revenue from user fees.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Conservation Commission Fund, both of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

## Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

## Government-Wide Financial Analysis

### Statement of Net Assets

Net assets of the Town of Newington as of December 31, 2005 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Current and other assets:						
Capital assets	\$ 2,764,809	\$ 1,513,939	\$ 3,376,189	\$ 3,538,346	\$ 6,140,998	\$ 5,052,285
Other assets	<u>4,526,759</u>	<u>3,769,695</u>	<u>1,282,244</u>	<u>1,184,121</u>	<u>5,809,003</u>	<u>4,953,816</u>
Total assets	<u>7,291,568</u>	<u>5,283,634</u>	<u>4,658,433</u>	<u>4,722,467</u>	<u>11,950,001</u>	<u>10,006,101</u>
Long term and other liabilities:						
Noncurrent liabilities	1,175,666	391,242	-	-	1,175,666	391,242
Other liabilities	<u>1,168,761</u>	<u>1,879,673</u>	<u>-</u>	<u>7,968</u>	<u>1,168,761</u>	<u>1,887,641</u>
Total liabilities	<u>2,344,427</u>	<u>2,270,915</u>	<u>-</u>	<u>7,968</u>	<u>2,344,427</u>	<u>2,278,883</u>
Net assets:						
Invested in capital assets, net of related debt	2,532,658	1,513,939	3,376,189	3,538,346	5,908,847	5,052,285
Restricted	1,300,666	1,105,381	-	-	1,300,666	1,105,381
Unrestricted	<u>1,113,817</u>	<u>393,399</u>	<u>1,282,244</u>	<u>1,176,153</u>	<u>2,396,061</u>	<u>1,569,552</u>
Total net assets	<u>\$ 4,947,141</u>	<u>\$ 3,012,719</u>	<u>\$ 4,658,433</u>	<u>\$ 4,714,499</u>	<u>\$ 9,605,574</u>	<u>\$ 7,727,218</u>

### Statement of Activities

The Town's total revenue for fiscal 2005 of \$6,109,211 exceeded total expenses of \$4,230,855 resulting in a net asset increase of \$1,878,356

Change in net assets for the year ending December 31, 2005 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Program revenues:						
Charges for services	\$ 261,330	\$ 185,201	\$ 618,005	\$ 531,672	\$ 879,335	\$ 716,873
Operating grants and contributions	103,106	77,488			103,106	77,488
Capital grants and contributions	<u>714,253</u>	<u>110,631</u>	<u>-</u>	<u>-</u>	<u>714,253</u>	<u>110,631</u>
Total program revenues	<u>1,078,689</u>	<u>373,320</u>	<u>618,005</u>	<u>531,672</u>	<u>1,696,694</u>	<u>904,992</u>
General revenues:						
Property taxes	3,701,103	2,619,308	-	-	3,701,103	2,619,308
Licenses and permits	320,105	327,161	-	-	320,105	327,161
Intergovernmental revenue	96,633	94,199	-	-	96,633	94,199
Interest and investment earnings	229,182	61,617	28,380	12,006	257,562	73,623
Miscellaneous	<u>25,094</u>	<u>15,591</u>	<u>12,020</u>	<u>12,316</u>	<u>37,114</u>	<u>27,907</u>
Total general revenues	<u>4,372,117</u>	<u>3,117,876</u>	<u>40,400</u>	<u>24,322</u>	<u>4,412,517</u>	<u>3,142,198</u>
Total revenues	<u>5,450,806</u>	<u>3,491,196</u>	<u>658,405</u>	<u>555,994</u>	<u>6,109,211</u>	<u>4,047,190</u>
Program expenses:						
General government	788,835	844,825	-	-	788,835	844,825
Public safety	2,228,823	1,956,446	-	-	2,228,823	1,956,446
Highways and streets	179,597	163,377	-	-	179,597	163,377
Health and welfare	34,918	35,236	-	-	34,918	35,236
Sanitation	128,456	123,290	714,471	696,514	842,927	819,804
Culture and recreation	139,739	141,934	-	-	139,739	141,934
Interest and fiscal charges	<u>16,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,016</u>	<u>-</u>
Total expenses	<u>3,516,384</u>	<u>3,265,108</u>	<u>714,471</u>	<u>696,514</u>	<u>4,230,855</u>	<u>3,961,622</u>
Change in net assets	1,934,422	226,088	(56,066)	(140,520)	1,878,356	85,568
Net assets - beginning of year	<u>3,012,719</u>	<u>2,786,631</u>	<u>4,714,499</u>	<u>4,855,019</u>	<u>7,727,218</u>	<u>7,641,650</u>
Net assets - ending of year	<u>\$ 4,947,141</u>	<u>\$ 3,012,719</u>	<u>\$ 4,658,433</u>	<u>\$ 4,714,499</u>	<u>\$ 9,605,574</u>	<u>\$ 7,727,218</u>

### **Town of Newington Governmental Activities**

As shown in the above statement the Town experienced an improvement in financial position of \$1,934,422 on the full accrual basis of accounting.

The General Fund shows a fund balance of \$1,301,109. This is an increase of \$773,904.

The Conservation Commission Fund purchased a significant conservation easement that resulted in the decrease of fund balance of \$193,731.

### **Business-type Activities**

The charges for services for sewer operations covered 87% of operating expenses. There was an additional \$40,400 in interest income and miscellaneous revenue which helped reduce the overall loss to \$56,066.

### General Fund Budgetary Highlights

The actual budgetary revenues were more than the budget for estimated revenues by \$352,032. These projections were low in hopes to rebuild the surplus to a higher level in an effort to have retainage available to dedicate to the tax rate to prevent spiking – if needed. The State of New Hampshire Department of Revenue Administration recommends that each community maintain a surplus amount between 5% and 17%. The surplus gained places Newington that much closer to having a larger surplus available.

The actual budgetary expenditures were less than the final budgeted appropriations by \$186,260. The Town realized a savings of approximately \$77,000 in the General government budget and approximately \$73,000 in the public safety budget. Without spending the budgeted funds in legal needed to defend anticipated tax abatement cases this year, the town showed a savings of approximately \$71,000 from that line. Other budgets underspent were both the Police and Fire Departments who turned in nearly \$70,000 between them both, not including their revenues. The Town encumbered \$107,000 for various building maintenance and paving projects, etc due to be completed in 2006 that didn't need to be funded again this year. The Recreation budget showed a surplus in excess of \$24,000 due to the fact that last year was the first year for the voucher program.

### Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$2,764,809 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$3,376,189 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Land	\$ 1,266,721	\$ 161,352	\$ 69,668	\$ 69,668	\$ 1,336,389	\$ 231,020
Construction in progress	113,389				113,389	-
Infrastructure			831,005	882,070	831,005	882,070
Land improvements	22,027		10,882	12,317	32,909	12,317
Buildings and improvements	662,414	703,075	2,255,217	2,386,214	2,917,631	3,089,289
Vehicles and equipment	700,258	649,512	209,417	188,077	909,675	837,589
	<u>\$ 2,764,809</u>	<u>\$ 1,513,939</u>	<u>\$ 3,376,189</u>	<u>\$ 3,538,346</u>	<u>\$ 6,140,998</u>	<u>\$ 5,052,285</u>

Additional information on the Town's capital assets can be found in Note 5 of the Notes to Basic Financial Statements.

### Long-Term Obligations

During FY 2005, the Town made payments on the general obligation bonds of \$18,501. There were two new bond issuances in FY 2005 for the Old Town Hall Renovation and the Conservation Easement.

Additional information on the Town's long-term debt obligations can be found in Footnote 8 of the Notes to the Basic Financial Statements.

### **Contacting the Town of Newington's Financial Management**

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Beatrice Marconi (Administrative Assistant) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Net Assets  
December 31, 2005

	Primary Government		
	Governmental	Business-type	
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,197,427	\$ 18,021	\$ 1,215,448
Investments	3,133,640	1,251,176	4,384,816
Taxes receivable, net	102,105		102,105
Accounts receivable, net	59,701	19,856	79,557
Due from other governments	17,653		17,653
Internal balances	6,809	(6,809)	-
Prepaid expenses	9,424		9,424
Total Current Assets	<u>4,526,759</u>	<u>1,282,244</u>	<u>5,809,003</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,380,110	69,668	1,449,778
Depreciable capital assets, net	1,384,699	3,306,521	4,691,220
Total Noncurrent Assets	<u>2,764,809</u>	<u>3,376,189</u>	<u>6,140,998</u>
Total Assets	<u>\$ 7,291,568</u>	<u>\$ 4,658,433</u>	<u>\$ 11,950,001</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 75,530	\$ -	\$ 75,530
Accrued expenses	12,876		12,876
Deferred revenue	2,722		2,722
Due to other governments	829,262		829,262
Current portion of bonds payable	248,371	-	248,371
Total Current Liabilities	<u>1,168,761</u>	<u>-</u>	<u>1,168,761</u>
Noncurrent Liabilities:			
Compensated absences payable	76,740		76,740
Bonds payable	1,098,926	-	1,098,926
Total Noncurrent Liabilities	<u>1,175,666</u>	<u>-</u>	<u>1,175,666</u>
Total Liabilities	<u>2,344,427</u>	<u>-</u>	<u>2,344,427</u>
<b>NET ASSETS</b>			
Invested in capital assets	2,532,658	3,376,189	5,908,847
Restricted for:			
Non-expendable trust principal	623,513		623,513
Conservation	157,148		157,148
Other purposes	517,241		517,241
Capital projects	2,764		2,764
Unrestricted	1,113,817	1,282,244	2,396,061
Total Net Assets	<u>4,947,141</u>	<u>4,658,433</u>	<u>9,605,574</u>
Total Liabilities and Net Assets	<u>\$ 7,291,568</u>	<u>\$ 4,658,433</u>	<u>\$ 11,950,001</u>

See accompanying notes to the basic financial statements

EXHIBIT B  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Activities  
For the Year Ended December 31, 2005

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Assets			
		Program Revenues		Governmental Activities	Business-type Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Governmental Activities:					
General government	\$ 788,835	\$ 14,183	\$ 81,113	\$ 10,325	\$ (764,327)
Public safety	2,228,823	236,229	21,993	78,928	(1,832,553)
Highways and streets	179,597				(157,604)
Health and welfare	34,918				(34,918)
Sanitation	128,456				(128,456)
Culture and recreation	139,739	10,918	-	625,000	496,179
Interest and fiscal charges	16,016	-	-	-	(16,016)
Total governmental activities	3,516,384	261,330	103,106	714,253	(2,437,695)
Business-type activities:					
Sewer	714,471	618,005	-	-	(96,466)
Total business-type activities	714,471	618,005	-	-	(96,466)
Total primary government	\$ 4,230,855	\$ 879,335	\$ 103,106	\$ 714,253	(2,534,161)
General revenues:					
Property and other taxes				3,701,103	3,701,103
Licenses and permits				320,105	320,105
Grants and contributions:					
State shared revenues				62,826	62,826
Rooms and meals tax distribution				28,561	28,561
State aid grant				4,769	4,769
Railroad tax				477	477
Interest and investment earnings				229,182	229,182
Miscellaneous				25,094	25,094
Total general revenues				4,372,117	4,412,517
Change in net assets				1,934,422	1,878,356
Net assets - beginning				3,012,719	7,727,218
Net assets - ending				\$ 4,947,141	\$ 9,605,574

See accompanying notes to the basic financial statements

EXHIBIT C  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Balance Sheet  
Governmental Funds  
December 31, 2005

	General Fund	Conservation Commission Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 945,807		\$ 251,620	\$ 1,197,427
Investments	1,033,358	\$ 157,148	1,943,134	3,133,640
Taxes receivable, net	102,105			102,105
Accounts receivable, net	59,701			59,701
Due from other governments	3,390		14,263	17,653
Due from other funds	71,137		134,171	205,308
Prepaid expenses	9,424			9,424
Total Assets	<u>\$ 2,224,922</u>	<u>\$ 157,148</u>	<u>\$ 2,343,188</u>	<u>\$ 4,725,258</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 75,530			\$ 75,530
Accrued expenses	639			639
Deferred revenue	17,582		\$ 1,000	18,582
Due to other governments	829,262			829,262
Due to other funds	800		197,699	198,499
Total Liabilities	<u>923,813</u>	<u>\$ -</u>	<u>198,699</u>	<u>1,122,512</u>
<b>FUND BALANCES</b>				
Reserved for endowments			623,513	623,513
Reserved for encumbrances	106,918			106,918
Unreserved, reported in:				
General fund	1,194,191			1,194,191
Special revenue funds		157,148	666,594	823,742
Capital projects fund			798,113	798,113
Permanent funds			56,269	56,269
Total Fund Balances	<u>1,301,109</u>	<u>157,148</u>	<u>2,144,489</u>	<u>3,602,746</u>
Total Liabilities and Fund Balances	<u>\$ 2,224,922</u>	<u>\$ 157,148</u>	<u>\$ 2,343,188</u>	
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds				2,764,809
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis				15,860
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year end consist of:				
General obligation bonds				(1,347,297)
Accrued interest on long-term obligations				(12,237)
Compensated absences payable				<u>(76,740)</u>
Net assets of governmental activities				<u>\$ 4,947,141</u>

See accompanying notes to the basic financial statements



EXHIBIT D  
TOWN OF NEWINGTON, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds

For the Year Ended December 31, 2005

	General Fund	Conservation Commission Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 3,750,077			\$ 3,750,077
Licenses and permits	320,105			320,105
Intergovernmental	274,729	\$ 625,000	\$ 14,263	913,992
Charges for services	261,330			261,330
Interest and investment income	27,812	4,810	196,560	229,182
Miscellaneous	24,625	1,459	1,545	27,629
Total Revenues	<u>4,658,678</u>	<u>631,269</u>	<u>212,368</u>	<u>5,502,315</u>
Expenditures:				
Current operations:				
General government	778,844			778,844
Public safety	2,021,543		38,393	2,059,936
Highways and streets	167,578			167,578
Health and welfare	34,918			34,918
Sanitation	121,302			121,302
Culture and recreation	72,257		65,649	137,906
Capital outlay	257,437	1,102,500	81,586	1,441,523
Debt service:				
Principal retirement	18,501			18,501
Interest and fiscal charges	16,016			16,016
Total Expenditures	<u>3,488,396</u>	<u>1,102,500</u>	<u>185,628</u>	<u>4,776,524</u>
Excess revenues over (under) expenditures	<u>1,170,282</u>	<u>(471,231)</u>	<u>26,740</u>	<u>725,791</u>
Other financing sources (uses):				
Proceeds from debt issuance		177,500	850,000	1,027,500
Operating transfers in		100,000	296,378	396,378
Operating transfers out	(396,378)			(396,378)
Total other financing sources (uses)	<u>(396,378)</u>	<u>277,500</u>	<u>1,146,378</u>	<u>1,027,500</u>
Excess revenues and other sources over expenditures and other uses				
	773,904	(193,731)	1,173,118	1,753,291
Fund balances at beginning of year	<u>527,205</u>	<u>350,879</u>	<u>971,371</u>	<u>1,849,455</u>
Fund balances at end of year	<u>\$ 1,301,109</u>	<u>\$ 157,148</u>	<u>\$ 2,144,489</u>	<u>\$ 3,602,746</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2005

Net Change in Fund Balances--Total Governmental Funds	\$ 1,753,291
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,255,968
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the net loss on the disposal of capital assets reduced by the actual proceeds received from the sale of capital assets.	(5,098)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(48,974)
Proceeds from debt issues are an other financing source in the funds, but a debt issue increases long-term liabilities in the statement of net assets.	(1,027,500)
Repayment of principal on general obligation bonds is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	18,501
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(5,295)
In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due.	<u>(6,471)</u>
Change in Net Assets of Governmental Activities	<u>\$ 1,934,422</u>

See accompanying notes to the basic financial statements

EXHIBIT E  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Statement of Net Assets**  
**Proprietary Funds**  
December 31, 2005

	Sewer Fund
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 18,021
Investments	1,251,176
Accounts receivable, net	<u>19,856</u>
Total Current Assets	<u>1,289,053</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>3,306,521</u>
Total Noncurrent Assets	<u>3,376,189</u>
Total Assets	<u>\$ 4,665,242</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Due to other funds	\$ 6,809
Total Current Liabilities	<u>6,809</u>
Total Liabilities	<u>6,809</u>
<b>NET ASSETS</b>	
Invested in capital assets	3,376,189
Unrestricted	<u>1,282,244</u>
Total Net Assets	<u>4,658,433</u>
Total Liabilities and Net Assets	<u>\$ 4,665,242</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Proprietary Funds**  
For the Year Ended December 31, 2005

	Sewer Fund
Operating revenues:	
Charges for services	\$ 618,005
Miscellaneous	<u>12,020</u>
Total operating revenues	<u>630,025</u>
Operating expenses:	
Personal services	10,500
Contractual services	481,851
Supplies	301
Depreciation	221,796
Miscellaneous	<u>23</u>
Total operating expenses	<u>714,471</u>
Operating income	<u>(84,446)</u>
Non-operating revenues (expenses):	
Interest revenue	<u>28,380</u>
Net non-operating revenues (expenses)	<u>28,380</u>
Change in net assets	(56,066)
Total net assets at beginning of year	<u>4,714,499</u>
Total net assets at end of year	<u>\$ 4,658,433</u>

*See accompanying notes to the basic financial statements*

EXHIBIT G  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2005

	Sewer Fund
Cash flows from operating activities:	
Cash received from customers	\$ 625,476
Cash paid to suppliers	(490,143)
Cash paid to employees	(10,500)
Net cash provided by operating activities	<u>124,833</u>
Cash flows from capital and related financing activities:	
Purchases of capital assets	<u>(59,639)</u>
Net cash (used) for capital and related financing activities	<u>(59,639)</u>
Cash flows from investing activities:	
Purchase of investments	(112,866)
Interest on investments	28,380
Net cash (used) by investing activities	<u>(84,486)</u>
Net (decrease) in cash and cash equivalents	(19,292)
Cash and cash equivalents at beginning of year	<u>37,313</u>
Cash and cash equivalents at end of year	<u>\$ 18,021</u>
Reconciliation of operating (loss) to net cash provided by operating activities:	
Operating (loss)	\$ (84,446)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	221,796
Changes in assets and liabilities:	
Accounts receivable, net	(4,549)
Accounts payable	(7,968)
Net cash provided by operating activities	<u>\$ 124,833</u>

*See accompanying notes to the basic financial statements*

EXHIBIT H  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2005

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents		\$ 42,005
Investments	\$ 64,775	237,642
Total assets	<u>\$ 64,775</u>	<u>\$ 279,647</u>
LIABILITIES		
Due to other governments		\$ 103,453
Due to others		176,194
Total liabilities	<u>\$ -</u>	<u>\$ 279,647</u>
NET ASSETS		
Held in trust	<u>64,775</u>	
Total net assets	<u>\$ 64,775</u>	

*See accompanying notes to the basic financial statements*

EXHIBIT 1  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
For the Year Ended December 31, 2005

	<u>Private- Purpose Trust Fund</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 570
Total Contributions	<u>570</u>
Investment earnings:	
Interest	839
Net decrease in the fair value of investments	<u>(131,542)</u>
Total Investment Earnings	<u>(130,703)</u>
Less investment expense	<u>(2,580)</u>
Net Investment Earnings	<u>(133,283)</u>
Total Additions	<u>(132,713)</u>
DEDUCTIONS:	
Benefits	<u>2,000</u>
Total Deductions	<u>2,000</u>
Change in Net Assets	(134,713)
Net assets - beginning of year	<u>199,488</u>
Net assets - end of year	<u>\$ 64,775</u>

*See accompanying notes to the basic financial statements*

**TOWN OF NEWINGTON, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS  
For the Year Ended December 31, 2005**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Newington, New Hampshire (the Town) was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Town's major governmental funds:

The General Fund is the operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The Conservation Commission Fund is used to account for 100% of the Land Use Change Tax (current use) revenue and expenditures incurred in the acquisition of conservation land including the maintenance of designated conservation properties within the Town's boundaries.

**2. Proprietary Funds:**

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following are the Town's major proprietary funds:

The Sewer Fund accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

**3. Fiduciary Funds:**

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains two private purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve fund of the Newington School District, which is held by the Town as required by State Law. Other agency funds consist of developer's performance bonds.



**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements and proprietary fund statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Deferred Revenue:**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**3. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

***Encumbrance Accounting***

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2005 are recorded as receivables net of reserves for estimated uncollectibles of \$3,000.

***Prepaid Expenses***

Payments made to vendors for services that will benefit periods beyond December 31, 2005 are recorded as prepaid items.

***Capital Assets***

General capital assets result from expenditures in the governmental and proprietary funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained for the proprietary funds and are included in these financial statements. Infrastructure records for governmental funds are to be maintained effective January 1, 2004.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	10-15
Buildings and improvements	39
Infrastructure	25-40
Furniture and equipment	5-15
Vehicles	5-15

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

***Compensated Absences***

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay.

The entire compensated absence liability is reported on the government-wide financial statements.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***Fund Balance Reserves***

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for encumbrances.

***Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

**NOTE 2--PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$776,960,799 as of April 1, 2005) and are due in two installments on July 1, 2005 and December 13, 2005. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$1,738,396 and \$705,458 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

**NOTE 3--RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2005, the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2005.

***Property and Liability Insurance***

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

***Worker's Compensation***

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 4--CASH AND INVESTMENTS**

Cash and investments as of December 31, 2005 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 1,215,448
Investments	4,384,816
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	42,005
Investments	302,417
	<u>\$ 5,944,686</u>

Cash and investments at December 31, 2005 consist of the following:

Cash on hand	\$ 244,000
Deposits with financial institutions	4,849,127
Investments	851,559
	<u>\$ 5,944,686</u>

The Town's investment policy for governmental fund types requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, money market accounts,

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, \$6,486,452 was collateralized by securities held by the bank in the bank's name and \$0 was uninsured and uncollateralized.

**NOTE 5—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental funds:

	Balance <u>1/1/2005</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2005</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352	\$ 1,105,369		\$ 1,266,721
Construction in progress	-	113,389		113,389
Total capital assets not being depreciated	<u>161,352</u>	<u>1,218,758</u>	<u>\$ -</u>	<u>1,380,110</u>
Other capital assets:				
Land improvements		22,027		22,027
Buildings and improvements	1,716,366			1,716,366
Vehicles and equipment	<u>1,232,159</u>	<u>149,790</u>	<u>(22,537)</u>	<u>1,359,412</u>
Total other capital assets at historical cost	<u>2,948,525</u>	<u>171,817</u>	<u>(22,537)</u>	<u>3,097,805</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,013,291)	(40,661)	-	(1,053,952)
Vehicles and equipment	<u>(582,647)</u>	<u>(93,946)</u>	<u>17,439</u>	<u>(659,154)</u>
Total accumulated depreciation	<u>(1,595,938)</u>	<u>(134,607)</u>	<u>17,439</u>	<u>(1,713,106)</u>
Total other capital assets, net	<u>1,352,587</u>	<u>37,210</u>	<u>(5,098)</u>	<u>1,384,699</u>
Total capital assets, net	<u>\$ 1,513,939</u>	<u>\$ 1,255,968</u>	<u>\$ (5,098)</u>	<u>\$ 2,764,809</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 27,145
Public safety	92,927
Highways and streets	12,019
Sanitation	683
Culture and recreation	<u>1,833</u>
Total governmental activities depreciation expense	<u>\$ 134,607</u>

The following is a summary of changes in capital assets in the proprietary funds:

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

	Balance 1/1/2005	Additions	Reductions	Balance 12/31/2005
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	69,668	\$ -	\$ -	69,668
Other capital assets:				
Infrastructure	1,997,486			1,997,486
Land improvements	30,217			30,217
Buildings and improvements	5,132,501	5,170		5,137,671
Vehicles and equipment	339,679	54,469		394,148
Total other capital assets at historical cost	7,499,883	59,639	-	7,559,522
Less accumulated depreciation for:				
Infrastructure	(1,115,416)	(51,065)		(1,166,481)
Land improvements	(17,900)	(1,435)		(19,335)
Buildings and improvements	(2,746,287)	(136,167)		(2,882,454)
Vehicles and equipment	(151,602)	(33,129)		(184,731)
Total accumulated depreciation	(4,031,205)	(221,796)	-	(4,253,001)
Total other capital assets, net	3,468,678	(162,157)	-	3,306,521
Total capital assets, net	\$ 3,538,346	\$ (162,157)	\$ -	\$ 3,376,189

**NOTE 6—DEFINED BENEFIT PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

***Funding Policy***

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire employees, and general employees were 7.87%, 13.44%, and 5.90%, respectively through June 2005 and 9.68%, 14.36%, and 6.81%, respectively thereafter. The Town contributes 65% of the employer cost for police officers and fire employees, and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$67,426 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of



**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2005, 2004, and 2003 were \$174,050, \$117,277, and \$86,824, respectively, equal to the required contributions for each year.

**NOTE 7—SHORT-TERM OBLIGATIONS**

The Town issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the property tax revenue received in July and December from the various taxpayers within the Towns. The Town also issued a grant anticipation note which was repaid when a federal grant was received.

The changes in short-term debt obligations for the year ended December 31, 2005 are as follows:

Balance - January 1, 2005	\$ -
Additions	1,290,000
Reductions	<u>(1,290,000)</u>
Balance - December 31, 2005	<u>\$ -</u>

**NOTE 8—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2005 are as follows:

	Balance <u>1/1/2005</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2005</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 338,298	\$ 1,027,500	\$ (18,501)	\$ 1,347,297	\$ 248,371
Compensated absences	<u>71,445</u>	<u>29,425</u>	<u>(24,130)</u>	<u>76,740</u>	<u>-</u>
Total governmental activities	<u>\$ 409,743</u>	<u>\$ 1,056,925</u>	<u>\$ (42,631)</u>	<u>\$ 1,424,037</u>	<u>\$ 248,371</u>

Payments on the general obligation bond are paid out of the General Fund. Compensated absences will be paid from the Employee Annual Leave Expendable Trust Fund set up for this purpose.

***General Obligation Bonds***

Bonds payable at December 31, 2005 are comprised of the following individual issues:

\$64,354 State Revolving Loan Fund, due in annual installments of \$4,652 through June 2019; interest at 3.80%	\$ 49,793
\$369,439 State Revolving Loan Fund, due in annual installments of \$26,705 through August 2018; interest at 3.80%	270,004
\$850,000 Old Town Hall Renovation Bond, due in annual installments of \$170,000 through August 2010; interest at 4.5%	850,000

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

\$177,500 Conservation Easement, due in annual installments of \$59,167 through April 2008; interest at 4.28%	177,500
	<u>\$ 1,347,297</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2005 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2006	\$ 248,371	\$ 57,999	\$ 306,370
2007	249,101	47,157	296,258
2008	249,857	36,189	286,046
2009	191,478	25,179	216,657
2010	192,294	16,713	209,007
2011-2015	124,840	31,943	156,783
2016-2019	91,356	7,366	98,722
	<u>\$ 1,347,297</u>	<u>\$ 222,546</u>	<u>\$ 1,569,843</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2005 was \$12,855 on general obligation debt for governmental activities.

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

The General Fund has paid for various items that are to be reimbursed from the Proprietary Funds. There is also an interfund receivable/payable recorded between the Permanent Fund and the Library Fund for the Library Trust Funds being held by the Trustees. Interfund balances at December 31, 2005 are as follows:

	<u>Due from</u>			<u>Totals</u>
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Sewer Fund</u>	
<u>Due to</u> General Fund		\$ 64,328	\$ 6,809	\$ 71,137
Nonmajor Governmental Funds	\$ 800	133,371		134,171
	<u>\$ 800</u>	<u>\$ 197,699</u>	<u>\$ 6,809</u>	<u>\$ 205,308</u>

During the year, several interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2005 are as follows:

	<u>Transfer from</u>
<u>Transfer to</u>	<u>General Fund</u>
Conservation Commission Fund	\$ 100,000
Nonmajor Governmental Funds	296,378
	<u>\$ 396,378</u>

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2005**

**NOTE 10—RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes at December 31, 2005 as follows:

Capital Reserve Fund	\$ 505,566
Accumulated Leave Expendable Trust Fund	<u>11,675</u>
	<u>\$ 517,241</u>

**NOTE 11—PERMANENT FUNDS**

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2005 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 45,691	\$ 41,118	\$ 86,809
Library Funds	<u>577,822</u>	<u>15,151</u>	<u>592,973</u>
	<u>\$ 623,513</u>	<u>\$ 56,269</u>	<u>\$ 679,782</u>

**NOTE 12—COMMITMENTS AND CONTINGENCIES**

***Litigation***

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

**SCHEDULE 1****TOWN OF NEWINGTON, NEW HAMPSHIRE****Schedule of Revenues, Expenditures and Changes in Fund Balances****Budget and Actual (Budgetary Basis) - General Fund**

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 3,581,514	\$ 3,581,514	\$ 3,701,103	\$ 119,589
Licenses and permits	245,300	245,300	320,105	74,805
Intergovernmental	172,132	172,132	207,303	35,171
Charges for services	158,100	158,100	261,330	103,230
Interest income	11,000	11,000	27,812	16,812
Miscellaneous	22,200	22,200	24,625	2,425
Total Revenues	<u>4,190,246</u>	<u>4,190,246</u>	<u>4,542,278</u>	<u>352,032</u>
Expenditures:				
Current:				
General government	887,047	887,047	809,694	77,353
Public safety	2,027,299	2,027,299	1,954,117	73,182
Highways and streets	213,831	213,831	224,235	(10,404)
Health and welfare	36,080	36,080	34,918	1,162
Sanitation	123,100	123,100	121,302	1,798
Culture and recreation	107,950	107,950	71,696	36,254
Capital outlay	282,426	282,426	273,699	8,727
Debt service:				
Principal retirement	18,501	18,501	18,501	-
Interest and fiscal charges	14,204	14,204	16,016	(1,812)
Total Expenditures	<u>3,710,438</u>	<u>3,710,438</u>	<u>3,524,178</u>	<u>186,260</u>
Excess revenues over (under) expenditures	<u>479,808</u>	<u>479,808</u>	<u>1,018,100</u>	<u>538,292</u>
Other financing sources (uses):				
Operating transfers out	(396,378)	(396,378)	(396,378)	-
Total other financing sources (uses)	<u>(396,378)</u>	<u>(396,378)</u>	<u>(396,378)</u>	<u>-</u>
Excess revenues and other sources over expenditures and other uses	83,430	83,430	621,722	538,292
Fund balances at beginning of year				
- Budgetary Basis	<u>588,329</u>	<u>588,329</u>	<u>588,329</u>	<u>-</u>
Fund balances at end of year				
- Budgetary Basis	<u>\$ 671,759</u>	<u>\$ 671,759</u>	<u>\$ 1,210,051</u>	<u>\$ 538,292</u>

See accompanying notes to the required supplementary information

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2005**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for encumbrances and on-behalf payments for fringe benefits.

	Revenues and Transfers	Expenditures and Transfers
per Exhibit D	\$ 4,658,678	\$ 3,884,774
Difference in property taxes meeting susceptible to accrual criteria	(48,974)	
Encumbrances, December 31, 2004		(3,710)
Encumbrances, December 31, 2005		106,918
On-behalf fringe benefits	(67,426)	(67,426)
per Schedule 1	<u>\$ 4,542,278</u>	<u>\$ 3,920,556</u>

SCHEDULE I  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2005

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Federal Catalogue <u>Number</u>	<u>Expenditures</u>
<b>DEPARTMENT OF AGRICULTURE</b>		
Farm and Ranch Lands Protection Program #73-1428-3-3	10.913	\$ 625,000
<b>Total Department of Agriculture</b>		<u>625,000</u>
<b>DEPARTMENT OF INTERIOR</b>		
Pass Through Payments from the New Hampshire Division of Historical Resources Historic Preservation Fund - Grants-in-Aid #33-04-CLG-05	15.904	<u>10,325</u>
<b>Total Department of Interior</b>		<u>10,325</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>		
Pass Through Payments from New Hampshire Office of Emergency Management Emergency Management Performance Grants	97.042	<u>13,686</u>
State Homeland Security Program	97.073	64,665
		<u>14,263</u>
		<u>78,928</u>
<b>Total Department of Homeland Security</b>		<u>92,614</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 727,939</u>

*See notes to schedule of expenditures of federal awards*

**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**December 31, 2005**

**NOTE 1--GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Town of Newington, New Hampshire. The Town of Newington's reporting entity is defined in Note 1 to the Town's basic financial statements.

**NOTE 2--BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Town's basic financial statements.

**NOTE 3--RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The recognition of expenditures of federal awards have been reported in the Town's basic financial statements as intergovernmental revenues in the General Fund, Conservation Commission Fund and Nonmajor Special Revenue Funds as follows:

Major Funds:	
General Fund	\$ 88,676
Conservation Commission Fund	625,000
Nonmajor Funds:	
Grants Fund	<u>14,263</u>
	<u>\$ 727,939</u>

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Selectmen  
Town of Newington, New Hampshire

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of and for the year ended December 31, 2005, which collectively comprise the Town of Newington, New Hampshire's basic financial statements and have issued our report thereon dated May 11, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### *Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the Town of Newington, New Hampshire's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### *Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Town of Newington, New Hampshire's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and



accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Vachon, Chubay & Co. PC

May 11, 2006

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

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FAX: 622-1452

## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Selectmen  
Town of Newington, New Hampshire

### *Compliance*

We have audited the compliance of the Town of Newington, New Hampshire with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The Town of Newington, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Town of Newington, New Hampshire's management. Our responsibility is to express an opinion on the Town of Newington, New Hampshire's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Newington, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Newington, New Hampshire's compliance with those requirements.

In our opinion, the Town of Newington, New Hampshire complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2005.

### *Internal Control Over Compliance*

The management of the Town of Newington, New Hampshire is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations,

contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Newington, New Hampshire's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Voehen, Cluckey & Co. PC*

May 11, 2006

Town of Newington, New Hampshire  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2005

**Section I--Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_yes      X   no

Reportable condition(s) identified  
not considered to be material weaknesses? \_\_\_\_\_yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_yes      X   no

**Federal Awards**

Internal Control over major programs:

Material weakness(es) identified? \_\_\_\_\_yes      X   no

Reportable condition(s) identified  
not considered to be material weaknesses? \_\_\_\_\_yes      X   no

Type of auditor's report issued on compliance  
for major programs: unqualified

Any audit findings disclosed that are required  
to be reported in accordance with  
Circular A-133, Section .510(a)? \_\_\_\_\_yes      X   no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.913	Farm and Ranch Lands Protection Program

Dollar threshold used to distinguish  
between Type A and Type B program: \$ 300,000.

Auditee qualified as low-risk auditee? \_\_\_\_\_yes      X   no

**Section II--Financial Statement Findings**

There were no findings relating to the financial statements required to be reported by GAGAS.

**Section III--Federal Award Findings and Questioned Costs**

There were no findings and questioned costs as defined under OMB Circular A-133 .510(a).

SCHEDULE A  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Combining Balance Sheet  
Governmental Funds - All Nonmajor Funds  
December 31, 2005

	Special Revenue <u>Funds</u>	Capital Projects <u>Fund</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 246,117		\$ 5,503	\$ 251,620
Investments	338,171	\$ 798,113	806,850	1,943,134
Due from other governments	14,263			14,263
Due from other funds	133,371		800	134,171
Total Assets	<u>\$ 731,922</u>	<u>\$ 798,113</u>	<u>\$ 813,153</u>	<u>\$ 2,343,188</u>
LIABILITIES				
Deferred revenue	\$ 1,000			\$ 1,000
Due to other funds	64,328		\$ 133,371	197,699
Total Liabilities	<u>65,328</u>	<u>\$ -</u>	<u>133,371</u>	<u>198,699</u>
FUND BALANCES				
Reserved for endowments			623,513	623,513
Unreserved, reported in:				
Special revenue funds	666,594			666,594
Capital projects fund		798,113		798,113
Permanent funds			56,269	56,269
Total Fund Balances	<u>666,594</u>	<u>798,113</u>	<u>679,782</u>	<u>2,144,489</u>
Total Liabilities and Fund Balances	<u>\$ 731,922</u>	<u>\$ 798,113</u>	<u>\$ 813,153</u>	<u>\$ 2,343,188</u>

SCHEDULE A-1  
**TOWN OF NEWINGTON, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2005

	Library Fund	Grant Fund	Capital Reserve Fund	Expendable Trust Fund	Combining Totals
<b>ASSETS</b>					
Cash	\$ 2,117		\$ 219,000	\$ 25,000	\$ 246,117
Investments	13,865		313,501	10,805	338,171
Due from other governments		\$ 14,263			14,263
Due from other funds	133,371				133,371
Total Assets	<u>\$149,353</u>	<u>\$ 14,263</u>	<u>\$ 532,501</u>	<u>\$ 35,805</u>	<u>\$ 731,922</u>
<b>LIABILITIES</b>					
Deferred revenue		\$ 1,000			\$ 1,000
Due to other funds		13,263	\$ 26,935	\$ 24,130	64,328
	<u>\$ -</u>	<u>14,263</u>	<u>26,935</u>	<u>24,130</u>	<u>65,328</u>
<b>FUND BALANCES</b>					
Unreserved, reported in:					
Special revenue funds	149,353		505,566	11,675	666,594
Total Fund Balances	<u>149,353</u>	<u>-</u>	<u>505,566</u>	<u>11,675</u>	<u>666,594</u>
Total Liabilities and Fund Balances	<u>\$149,353</u>	<u>\$ 14,263</u>	<u>\$ 532,501</u>	<u>\$ 35,805</u>	<u>\$ 731,922</u>

SCHEDULE B

TOWN OF NEWINGTON, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2005

	Special Revenue Funds	Capital Projects Fund	Permanent Funds	Combining Totals
Revenues:				
Intergovernmental revenue	\$ 14,263			\$ 14,263
Interest and investment income	9,850	\$ 2,764	\$ 183,946	196,560
Miscellaneous	1,545		-	1,545
Total Revenues	<u>25,658</u>	<u>2,764</u>	<u>183,946</u>	<u>212,368</u>
Expenditures:				
Current operations:				
Public safety	38,393			38,393
Culture and recreation	60,792		4,857	65,649
Capital outlay	26,935	54,651		81,586
Total Expenditures	<u>126,120</u>	<u>54,651</u>	<u>4,857</u>	<u>185,628</u>
Excess of revenues over (under) expenditures	<u>(100,462)</u>	<u>(51,887)</u>	<u>179,089</u>	<u>26,740</u>
Other financing sources (uses):				
Proceeds from debt issuance		850,000		850,000
Operating transfers in	296,378			296,378
Total other financing sources (uses)	<u>296,378</u>	<u>850,000</u>	<u>-</u>	<u>1,146,378</u>
Excess of revenues and other sources over (under) expenditures and other uses	195,916	798,113	179,089	1,173,118
Fund balances at beginning of year	<u>470,678</u>	<u>-</u>	<u>500,693</u>	<u>971,371</u>
Fund balances at end of year	<u>\$ 666,594</u>	<u>\$ 798,113</u>	<u>\$ 679,782</u>	<u>\$ 2,144,489</u>



## SCHEDULE B-1

## TOWN OF NEWINGTON, NEW HAMPSHIRE

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

	Library Fund	Grant Fund	Capital Reserve Fund	Expendable Trust Fund	Combining Totals
Revenues:					
Intergovernmental revenue		\$ 14,263			\$ 14,263
Interest and investment income	\$ 5,222		\$ 4,462	\$ 166	9,850
Miscellaneous	<u>1,545</u>				<u>1,545</u>
Total Revenues	<u>6,767</u>	<u>14,263</u>	<u>4,462</u>	<u>166</u>	<u>25,658</u>
Expenditures:					
Current operations:					
Public safety		14,263		24,130	38,393
Culture and recreation	60,792				60,792
Capital outlay			26,935		26,935
Total Expenditures	<u>60,792</u>	<u>14,263</u>	<u>26,935</u>	<u>24,130</u>	<u>126,120</u>
Excess of revenues over (under) expenditures	<u>(54,025)</u>	<u>-</u>	<u>(22,473)</u>	<u>(23,964)</u>	<u>(100,462)</u>
Other financing sources:					
Operating transfers in	<u>52,378</u>		<u>219,000</u>	<u>25,000</u>	<u>296,378</u>
Total other financing sources	<u>52,378</u>	<u>-</u>	<u>219,000</u>	<u>25,000</u>	<u>296,378</u>
Excess of revenues and other sources over (under) expenditures	<u>(1,647)</u>	<u>-</u>	<u>196,527</u>	<u>1,036</u>	<u>195,916</u>
Fund balances at beginning of year	<u>151,000</u>		<u>309,039</u>	<u>10,639</u>	<u>470,678</u>
Fund balances at end of year	<u>\$ 149,353</u>	<u>\$ -</u>	<u>\$ 505,566</u>	<u>\$ 11,675</u>	<u>\$ 666,594</u>

SCHEDULE C  
TOWN OF NEWINGTON, NEW HAMPSHIRE  
Combining Statement of Fiduciary Net Assets  
Fiduciary Funds - All Agency Funds  
December 31, 2005

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 42,005	\$ 42,005
Investments	\$ 103,453	134,189	237,642
Total assets	<u>\$ 103,453</u>	<u>\$ 176,194</u>	<u>\$ 279,647</u>
LIABILITIES			
Due to other governments	\$ 103,453		\$ 103,453
Due to others		\$ 176,194	176,194
Total liabilities	<u>\$ 103,453</u>	<u>\$ 176,194</u>	<u>\$ 279,647</u>

**Department Expenditures**  
**Year Ending December 31, 2006**  
**(Pre-Audit)**

EXECUTIVE OFFICE	\$187,216.00
ELECTION, REGISTRATION & VITALS	\$4,658.00
TAX COLLECTOR/TOWN CLERK	\$26,796.00
AUDITING & ASSESSING	\$56,136.00
LEGAL	\$40,123.00
PLANNING BOARD	\$108,064.00
TOWN BUILDINGS *	\$324,131.00
CEMETERY	\$14,912.00
INSURANCE	\$96,057.00
POLICE DEPARTMENT	\$1,063,592.00
FIRE DEPARTMENT	\$968,955.00
REGIONAL ASSOCIATIONS	\$12,825.00
CODE ENFORCEMENT	\$70,314.00
EMERGENCY MANAGEMENT	\$47,791.00
HIGHWAY DEPARTMENT *	\$228,256.00
STREET LIGHTING	\$19,082.00
TRANSFER STATION - COLLECTION	\$73,529.00
TRANSFER STATION - DISPOSAL	\$42,216.00
MOSQUITO CONTROL	\$37,940.00
WELFARE	\$2,302.00
RECREATION COMMITTEE	\$17,838.00
LAND MANAGEMENT *	\$42,640.00
LIBRARY	\$56,744.00
HISTORIC DISTRICT COMMISSION *	\$5,693.00
CONSERVATION COMMISSION	\$7,751.00
DEBT SERVICE	\$307,847.00
CAPITAL OUTLAY	<u>\$845,800.00</u>

<b>2006 TOTAL EXPENDITURES</b>	<b>\$4,709,208.00</b>
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\* Includes Encumbered Funds Spent

## Summary Inventory of Valuation 2006

Land:

Under Current Use	122,195
Residential	78,046,960
Commercial/Industrial	<u>101,760,470</u>
<b>Total Land</b>	<b><u>179,929,625</u></b>

Buildings:

Residential	74,653,800
Commercial/Industrial	<u>221,798,041</u>
<b>Total Buildings</b>	<b><u>296,451,841</u></b>

Utilities:

Gas	17,895,031
Electric	<u>338,766,900</u>
<b>Total Utilities</b>	<b><u>356,661,931</u></b>

Non-Taxable

Land	54,796,800
Buildings	<u>38,593,875</u>
<b>Total Non-Taxable</b>	<b><u>93,390,675</u></b>

Elderly Exemptions	20	5,178,000
Veteran Credits	56	28,000
Disabled Exemptions	1	333,800
Water & Air Pollution	15	41,707,367
<b>Total Value before Exemptions</b>		833,043,397
<b>Less Water &amp; Air Exemption &amp; Disabled</b>	-	42,041,167
<b>Total Taxable Valuation</b>		<u>791,002,230</u>
<b>Less Elderly Exemptions</b>	-	5,178,000
<b>Net Value (less exemptions)</b>		<b>785,824,230</b>

**Tax Rate History**  
(per thousand)

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
TOWN	\$4.05	\$4.09	\$4.46	\$4.45	\$2.25	\$3.50	\$4.83
COUNTY	\$0.87	\$1.18	\$1.64	\$1.18	\$1.01	\$0.98	\$0.89
SCHOOL	\$1.47	\$2.26	\$2.05	\$1.81	\$1.33	\$1.45	\$0.71
STATE SCHOOL	\$7.05	\$7.02	\$7.73	\$5.90	\$5.29	\$3.39	\$2.67
<b>TOTAL</b>	<b>\$13.44</b>	<b>\$14.55</b>	<b>\$15.88</b>	<b>\$13.34</b>	<b>\$9.88</b>	<b>\$9.32</b>	<b>\$9.10</b>

**2006 TAX RATE**

TOWN	\$4.87
COUNTY	\$0.92
SCHOOL	\$2.40
STATE SCH	\$0.88
	\$9.07



**Tax Collector**  
**Summary of Warrants**  
**Property and Resident Taxes**

**Levy of 2006**

**-DR-**

Taxes Committed to Collector:

Property Taxes	\$6,350,301.61
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Added Taxes:

Interest – Property Taxes	601.99
Yield Tax	899.89
Supplemental	2,167.16

<b>Total</b>	<b>\$6,353,970.65</b>
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**-CR-**

Remittances to Treasurer:

Property Taxes	\$6,185,882.11
Interest – Property Taxes	601.99
Yield Tax	899.89

Abatements:

Property Taxes	234.91
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Uncollected Taxes – 12/31/06

Property Taxes	166,351.75
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<b>Total</b>	<b>\$6,353,970.65</b>
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**Levy 2005**

**-DR-**

Uncollected Taxes – 12/31/05

Property Taxes	\$103,645.04
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Added:

Interest – Property	3,028.10
Penalties	16.25
Tax Lien	5,331.79
Lien Costs	100.50
Refunds	2,250.43

<b>Total</b>	<b>\$114,372.11</b>
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**-CR-**

Remittances to Treasurer:

Property Taxes	\$ 94,152.54
Interest – Property	3,028.10
Penalties	16.25
Lien cost	100.50
Tax Lien	5,331.79

Abatements:

Property	11,742.93
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<b>Total</b>	<b>\$114,372.11</b>
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**Levy 2004**

**-DR-**

Uncollected Taxes – 12/31/05

Property Taxes	\$ 932.67
Credit Balance	( 21,077.38)
Resident Taxes	320.00

Added:

Interest	1.00
Penalty	3.00

Refund – Property	23,494.22
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<b>Total</b>	<b>\$3,673.51</b>
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**-CR-**

Remittances to Treasurer:

Resident Taxes	\$ 40.00
Interest	1.00
Penalties	3.00

Adjustments	( \$2,533.17)
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Abatements

Property Taxes	5,673.74
Resident Taxes	250.00

Uncollected as of 12/31/06	
Property Taxes	238.94

<b>Total</b>	<b>\$3,673.51</b>
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## **Town Clerk Report**

Motor Vehicle registrations	\$248,345.00
UCC Filings	\$1,135.00
Dog Licenses	\$1,187.00
Vital Statistics	\$241.00
Boat Registrations	\$11,021.65
Miscellaneous Fees	<u>\$164.41</u>
<b>Total Receipts Remitted to Treasurer:</b>	<b>\$262,094.06</b>

## **Treasurer's Report - 2006**

Total Cash Balance as of January 1, 2006	1,978,864.97
Less: Investment Account Balance January 1, 2006	1,033,358.38
Opening General Fund Balance January 1, 2006	945,506.59

### Receipts:

Selectmen's Office	615,540.24
Tax Collector 46 Reports	6,287,884.22
Town Clerk 52 Reports	262,108.06
Fire Department Revenue	56,046.15
Police Department Revenue	174,411.75
Investment Accounts	3,811,799.51
Interest & Adjustments	12,461.33
Grant Funds	4,462.00
Misc. Adjustments	9.00

Total Receipts:	11,224,722.26
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### Disbursements:

Accounts Payable 65 Reports	6,257,887.88
Payroll	1,581,181.43
Investment Accounts	3,600,000.00
Bank Charges & Adjustments	18,058.06

Total Disbursements:	11,457,127.37
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Closing General Fund Balance December 31, 2006	<b>713,101.48</b>
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Investment Account Totals December 31, 2006	<b>1,629,774.29</b>
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Total Cash Balance December 31, 2006	<b>2,342,875.77</b>
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### **TOWN ESCROW ACCOUNTS**

Conservation Fund	214,090.57
Air Pollution Mitigation Fund	96,445.31
Woodbury Avenue Sidewalk	21,234.55
Olive Garden	21,391.71
Coakley Land Fill	43,260.01
Newington Energy	58,260.05
Opechee Construction	1,039.21

Old Town Hall Bond Account Balance 12/31/2006	49,581.75
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# Trustee of the Trust Funds

31-Dec-06

Date of Creator	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	PRINCIPLE				INCOME			
					Balance Beginning	New Funds	Cash Gain(Loss)	With drawn	Balance End	Income During Yr	Expended During Yr	Balance End
1941	Allard,Isaiah	Cemetery Care	Combined Trust	0.40%	\$200.00		\$0.29		\$200.29	\$7.76		\$157.98
1971	Badger,Ann S	"	"	0.60%	300.00		0.44		300.44	\$11.64		276.62
1959	Badger,Daniel W	"	"	2.22%	1,100.00		1.62		1,101.62	\$42.67		894.71
1924	Badger,Nancy	"	CLM Capital Mgt	1.01%	500.00		0.74		500.74	\$19.40		499.51
1970	Badger,RW & NH	"	Portsmouth NH	1.01%	500.00		0.74		500.74	\$19.40		502.52
1966	Bean,Mrs. Benjamiir	"	"	0.40%	200.00		0.29		200.29	\$7.76		191.14
1973	Bean,Vernor	"	"	0.60%	300.00		0.44		300.44	\$11.64		276.73
1995	Beane,Paul & Doris	"	"	0.60%	300.00		0.44		300.44	\$11.64		134.62
1999	Caldwell,John	"	"	0.23%	112.72		0.17		112.89	\$4.37		96.92
1996	Call,Louise M	"	"	0.40%	200.00		0.29		200.29	\$7.76		35.96
1979	Cochran,Eugene	"	"	1.01%	500.00		0.74		500.74	\$19.40		416.23
1972	Coleman,Bradley W	"	"	0.60%	300.00		0.44		300.44	\$11.64		296.64
1972	Coleman,E. Wendel	"	"	0.60%	300.00		0.44		300.44	\$11.64		292.81
1964	Coleman,Ire	"	"	0.50%	250.00		0.37		250.37	\$9.70		225.51
1938	DeFeo,Louis	"	"	0.20%	100.00		0.15		100.15	\$3.88		77.34
1899	Demeritt Func	"	"	0.40%	200.00		0.29		200.29	\$7.76		205.10
1981	deRochemont,Orville	"	"	0.60%	300.00		0.44		300.44	\$11.64		271.97
1977	deRochemont,Wm	"	"	0.60%	300.00		0.44		300.44	\$11.64		273.05
1939	Downing,Josephine	"	"	0.40%	200.00		0.29		200.29	\$7.76		179.53
1977	Downs,Carrie N	"	"	0.60%	300.00		0.44		300.44	\$11.64		283.27
1998	Downs,Robert & Teres	"	"	0.60%	300.00		0.44		300.44	\$11.64		44.41
1931	Drew,James	"	"	0.20%	100.00		0.15		100.15	\$3.88		94.74
1954	Foss,Ethel L.	"	"	0.60%	300.00		0.44		300.44	\$11.64		295.87
1910	Frink,Mary E	"	"	0.11%	55.00		0.08		55.08	\$2.13		37.28
1942	Frink,Ruby S.	"	"	0.20%	100.00		0.15		100.15	\$3.88		86.62
1942	Frost,Gertrude	"	"	0.10%	50.00		0.07		50.07	\$1.94		41.50
1954	Furber,Isaac	"	"	0.60%	300.00		0.44		300.44	\$11.64		295.66
1953	Furber,Lydie	"	"	0.60%	300.00		0.44		300.44	\$11.64		294.83
1973	Garland,Albion S	"	"	0.60%	300.00		0.44		300.44	\$11.64		299.54
1919	Garland,Charles	"	"	0.60%	300.00		0.44		300.44	\$11.64		294.14
1924	Garland,Wm. C.	"	"	0.10%	50.00		0.07		50.07	\$1.94		30.12

# Trustee of the Trust Funds

31-Dec-06

Date of Creator	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	PRINCIPLE				INCOME			Balance	
					Balance Beginning	New Funds	Cash Gains	With drawn	Balance End	Income During Yr	Expended During Yr	Balance End	
1977	Gen Care Funds	"	"	42.80%	\$21,225.00	\$2,400.00	\$31.21	\$3,600.00	\$20,056.21	\$823.43	\$1,400.00	\$2,666.32	
1965	Gilpatrick, Heler	"	"	0.40%	200.00		0.29		200.29	\$7.76		183.38	
1961	Gray, Forrest	"	"	0.20%	100.00		0.15		100.15	\$3.88		82.64	
1923	Greenough, Ann B	"	"	0.20%	100.00		0.15		100.15	\$3.88		63.74	
1982	Hadley, Elsie Staples	"	"	0.60%	300.00		0.44		300.44	\$11.64		278.30	
1972	Haley, Charles	"	"	0.60%	300.00		0.44		300.44	\$11.64		298.64	
1935	Ham, Fred L	"	"	0.50%	250.00		0.37		250.37	\$9.70		268.40	
1963	Harrison, L. A & M. B	"	"	0.40%	200.00		0.29		200.29	\$7.76		166.46	
1966	Hodgdon, Harold	"	"	0.40%	200.00		0.29		200.29	\$7.76		183.17	
1921	Hodgdon, John A	"	"	0.10%	50.00		0.07		50.07	\$1.94		36.61	
1993	Hodgdon, Seldor	"	"	0.60%	300.00		0.44		300.44	\$11.64		171.76	
1927	Hoyt, Ben S	"	"	0.20%	100.00		0.15		100.15	\$3.88		96.42	
1919	Hoyt, Martir	"	"	0.20%	100.00		0.15		100.15	\$3.88		77.92	
1940	Hoyt, Mary S. B	"	"	0.30%	150.00		0.22		150.22	\$5.82		137.82	
1953	Hoyt, Sophie	"	"	2.02%	1,000.00		1.47		1,001.47	\$38.80		1,588.31	
1958	James H. Coleman	"	"	0.40%	200.00		0.29		200.29	\$7.76		183.85	
1919	Jenness, Isaac	"	"	0.10%	50.00		0.07		50.07	\$1.94		34.01	
2004	Kowalsky, Andrew	"	"	2.42%	1,200.00		1.76		1,201.76	\$46.55		97.17	
1949	LeFavour, Faye H	"	"	0.60%	300.00		0.44		300.44	\$11.64		278.98	
1960	Mallon, William	"	"	0.40%	200.00		0.29		200.29	\$7.76		177.38	
1988	Margenson, Lo	"	"	1.01%	500.00		0.74		500.74	\$19.40		422.53	
1971	McIntosh, Annie	"	"	1.01%	500.00		0.74		500.74	\$19.40		605.77	
1980	Mooney, John	"	"	0.81%	400.00		0.59		400.59	\$15.52		409.24	
1974	Mott, Earl F	"	"	0.60%	300.00		0.44		300.44	\$11.64		272.78	
1953	Moulton, Stella	"	"	0.40%	200.00		0.29		200.29	\$7.76		207.53	
2002	Neihart, Lisa	"	"	0.60%	300.00		0.44		300.44	\$11.64		9.73	
1952	Nelson, Mary	"	"	0.91%	450.00		0.66		450.66	\$17.46		474.18	
1990	Newick, Lol	"	"	0.60%	300.00		0.44		300.44	\$11.64		270.58	
1910	Newton, Hanna P	"	"	0.20%	100.00		0.15		100.15	\$3.88		96.41	
2000	Nickerson/House	"	"	1.01%	500.00		0.74		500.74	\$19.40		86.19	
1972	Nutter, Charles A	"	"	0.60%	300.00		0.44		300.44	\$11.64		327.03	
1926	Nutter, Clarence	"	"	0.20%	100.00		0.15		100.15	\$3.88		93.07	
1956	Olive Dame Bear	"	"	0.40%	200.00		0.29		200.29	\$7.76		185.05	

# Trustee of the Trust Funds

31-Dec-06

Date of Creator	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPLE				INCOME			
				Balance Beginning	New Funds	Cash Gains	With drawn	Balance End	Income During Yr	Expendec During Yr	Balance End
1942	Packard,Rosamund N.	"	"	\$200.00		\$0.29		\$200.29	\$7.76		\$194.69
1980	Palmer,John	"	"	300.00		0.44		300.44	\$11.64		288.91
1942	Paquin,Louis	"	"	50.00		0.07		50.07	\$1.94		25.94
1931	Paul,Daniel	"	"	150.00		0.22		150.22	\$5.82		144.98
1942	Pearson,Horace	"	"	300.00		0.44		300.44	\$11.64		279.82
1923	Pickering,Albert	"	"	100.00		0.15		100.15	\$3.88		86.53
1931	Pickering,Eliz.	"	"	600.00		0.88		600.88	\$23.28		657.32
1953	Pickering,Helen	"	"	200.00		0.29		200.29	\$7.76		190.90
1988	Pickering,Phyllis	"	"	300.00		0.44		300.44	\$11.64		274.22
1956	Pray,Lydia L.	"	"	200.00		0.29		200.29	\$7.76		172.01
1920	Priscilla Lewis	"	"	100.00		0.15		100.15	\$3.88		90.84
1993	Private Cemetery	"	"	1,000.00		1.47		1,001.47	\$38.80		628.44
2004	Rines,Richard	"	"	600.00		0.88		600.88	\$23.28		48.59
1992	Robinson/Hodgon	"	"	300.00		0.44		300.44	\$11.64		189.35
1988	Rogers,Claire	"	"	300.00		0.44		300.44	\$11.64		274.22
1978	Sargent, Frank W.	"	"	300.00		0.44		300.44	\$11.64		202.34
1963	Scott,Anna M.	"	"	100.00		0.15		100.15	\$3.88		86.29
1925	Shaw,Joseph O.	"	"	50.00		0.07		50.07	\$1.94		29.07
1988	Smith,A D & M.E.	"	"	300.00		0.44		300.44	\$11.64		274.22
2000	Spinney,Clifford & Mar	"	"	150.00		0.22		150.22	\$5.82		13.07
1937	Staples,Lydia	"	"	1,000.00		1.47		1,001.47	\$38.80		1,790.55
1986	Thomas,Evelyn	"	"	300.00		0.44		300.44	\$11.64		287.58
1993	Toomire,Philip	"	"	150.00		0.22		150.22	\$5.82		81.75
1942	Trefethen,John	"	"	200.00		0.29		200.29	\$7.76		156.76
1944	Trickey,Lt. Thomas	"	"	100.00		0.15		100.15	\$3.88		71.39
1990	Welch Lot	"	"	150.00		0.22		150.22	\$5.82		115.20
1945	Whidden,Eliz A.	"	"	1,300.00		1.91		1,301.91	\$50.43		772.78
1945	Whidden,Ira W.	"	"	800.00		1.18		801.18	\$31.04		535.15
1976	Witham,John F.	"	"	300.00		0.44		300.44	\$11.64		209.62
1993	Witham,Robert C	"	"	300.00		0.44		300.44	\$11.64		171.76
1934	Yeaton,Elie	"	"	100.00		0.15	0.00	100.15	\$3.88		91.24
TOTAL CEMETERY FUNDS				\$49,592.72	\$2,400.00	\$72.92	\$3,600.00	\$48,465.64	\$1,923.96	\$1,400.00	\$26,369.67
				100.00%							

# Trustee of the Trust Funds

31-Dec-06

Date of Creator	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning	New Funds	Cash Gains	PRINCIPLE With drawn	Balance End	Balance Beginning	INCOME During Yr	Expended During Yr	Balance End
1970	FAMILY SCHOLARSH	Education	"	100.00%	\$53,346.10	\$0.00	-\$50.26		\$53,295.84	\$5,371.93	\$2,337.85	\$0.00	\$7,709.78
OTHER FUNDS													
1927	H. Newton Church	Preaching	"	0.21%	\$1,320.50		\$1.71		\$1,322.21	\$439.57	\$36.31	\$0.00	\$475.88
1909	Lib. Webster Fund	Non Fiction	"	0.08%	500.00		0.65		500.65	469.02	13.75	0.00	482.77
1969	Lib. Webster Fund	Books	"	0.08%	507.50		0.66		508.16	455.73	13.96	0.00	469.69
1963	Lib. Langdon Fund	Best Use	"	0.02%	100.00		0.13		100.13	217.07	2.75	0.00	219.82
1992	Virginia M. Rowe	Best Use	"	0.16%	1,000.00		1.29	0.00	1,001.29	737.91	27.50	0.00	765.41
1922	Lib. Langdon Fund	Best Use	"	20.63%	128,077.78	0.00	165.47	0.00	128,243.25	2,827.18	3,521.88	0.00	6,349.06
1945	Lib. Langdon Fund	"	"	61.62%	382,604.81		494.31		383,099.12	16601.33	10,520.85	5,000.00	22,122.18
1945	Lib. Langdon Fund	"	"	10.16%	63,060.71		81.47		63,142.18	3217.09	1,734.04		4,951.13
1978	Lib. Langdon Fund	Maint	"	7.04%	43,708.81	0.00	56.47	0.00	43,765.28	6371.31	1,201.90	\$0.00	7,573.21
TOTAL OTHER FUNDS				100.00%	\$620,880.11	\$0.00	\$802.15	\$0.00	\$618,249.83	\$29,016.91	\$17,072.94	\$5,000.00	\$41,089.85
TOTAL					\$723,818.93	\$2,400.00	\$824.81	\$3,600.00	\$720,011.31	\$60,234.55	\$21,334.75	\$6,400.00	\$75,169.30

## **CAPITAL RESERVE ACCOUNTS**

<b>Fire Department Vehicle Replacement &amp; / or Repair Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals for 2005 costs Deposit from 2006 Warrant Art. TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$167,111.28 37,000.00 30,000.00 4,350.20 <b>\$164,461.48</b>
<b>Ambulance and Major Medical Equipment Replacement Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals Deposits from 2006 Warrant Art. TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 23,741.07 00.00 15,000.00 790.61 <b>\$ 39,531.68</b>
<b>Police Department Radio Equipment Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals for 2006 costs Deposits TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 49,728.92 17,956.18 00.00 1,691.70 <b>\$ 33,464.44</b>
<b>Fire Department Communication Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals Deposit from 2006 Warrant Art. TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 10,011.24 00.00 10,000.00 333.12 <b>\$ 20,344.36</b>
<b>Town Wide Revaluation Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals for 2006 costs Deposits TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 25,433.75 21,226.13 00.00 850.59 <b>\$ 5,058.21</b>
<b>Municipal Buildings Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals for 2006 costs Deposits from 2006 Warrant Art. TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 88,101.32 21,544.96 17,000.00 2,968.77 <b>\$ 86,525.13</b>
<b>Fox Point Pavilion Fund</b>	<b>Balance</b> December 31, 2005 Withdrawals Deposit from 2006 Warrant Art. TD Banknorth interest earned <b>Balance</b> December 31, 2006	\$ 76,039.85 00.00 25,000.00 2,550.22 <b>\$103,590.07</b>

## CAPITAL RESERVE ACCOUNTS (continued)

<b>Employee Annual Leave Fund</b>	<b>Balance</b> December 31, 2005	\$ 11,675.32
	Withdrawal for 2006 costs	5,850.72
	Deposit from 2006 Warrant Art.	45,000.00
	TD Banknorth interest earned	409.08
	<b>Balance</b> December 31, 2006	<b>\$ 51,233.68</b>
<b>Highway Vehicles Fund</b>	Account opened January 6, 2006	\$ 40,000.00
	Withdrawals	00.00
	Deposit from 2006 Warrant Art.	35,000.00
	TD Banknorth interest earned	1,329.74
	<b>Balance</b> December 31, 2006	<b>\$ 76,329.74</b>
<b>Cemetery Maintenance Fund</b>	Account opened January 6, 2006	\$ 4,000.00
	Withdrawal for 2006 costs	3,564.41
	Deposit from 2006 Warrant Art.	10,000.00
	TD Banknorth interest earned	19.60
	<b>Balance</b> December 31, 2006	<b>\$ 10,455.19</b>
<b>Recreational Area Maintenance Fund</b>	Account opened January 6, 2006	\$ 25,000.00
	Withdrawal for 2006 costs	8,929.88
	Deposits	00.00
	TD Banknorth interest earned	823.29
	<b>Balance</b>	<b>\$ 16,893.41</b>
<b>Fire Department SCBA Fund</b>	Account opened December 28, 2006	\$ 40,000.00
	TD Banknorth interest earned	10.13
	<b>Balance</b> December 31, 2006	<b>\$ 40,010.13</b>

## NON CAPITAL RESERVE ACCOUNT

<b>School Property Maintenance Fund</b>	Balance December 31, 2005	\$103,453.48
	Withdrawals	00.00
	Deposits	00.00
	TD Banknorth interest earned	3,082.51
	<b>Balance</b> December 31, 2006	<b>\$106,536.09</b>



## Langdon Library Trustee Income and Expense

### Balance on hand January 1, 2006

Checking Account	\$ 2,019.20
Debit Card Account	\$ 97.83
<u>CD #1 deposited in 2001</u>	<u>\$ 13,865.26</u>
<u>Total as of January 1, 2006</u>	<u>\$ 15,982.29</u>

### INCOME

Book Sales	\$ 144.31
Donations	\$ 112.00
Grants	\$ 1,300.00
Trust Funds	\$ 10,000.00
Interest earned on Checking Account	\$ 118.56
Interest earned on CD	\$ 735.44
<u>Reimbursements from Town of Newington</u>	<u>\$ 840.26</u>
<u>Grand total of income</u>	<u>\$ 13,250.57</u>

### EXPENDITURES

Professional Appraisal	\$ 150.00
Minor Building Maintenance	\$ 165.00
Equipment Maintenance	\$ 426.28
Book Maintenance	\$ 19.88
Promotion/Publicity	\$ 462.40
General Supplies	\$ 53.50
Children's Programs	\$ 242.23
Circulation Materials	\$ 2,297.27
Equipment Purchases	\$ 219.99
Dues	\$ 60.00
Furnishings	\$ 217.00
Gifts	\$ 150.00
Staff Development	\$ 561.21
<u>Miscellaneous Expenses</u>	<u>\$ 37.07</u>
<u>GRAND TOTAL EXPENDED</u>	<u>\$ 5,061.83</u>

Deposited from ckg acct into a 9-moCD      \$ 5,000.00

### Balance of Accounts:

Checking Account	\$ 4,498.52
Debit Card Account	\$ 71.81
CD #1	\$ 14,600.70
<u>CD #2 deposited 12/29/06</u>	<u>\$ 5,000.00</u>
<u>Balance on Hand as of December 31, 2006</u>	<u>\$ 24,171.03</u>

## **Report of the Board of Adjustment**

The Board of Adjustment considered the following applications during the year 2006:

- Michael Haberski requested four variances in order to construct a 64-room hotel adjacent to the Spaulding Turnpike Exxon. The request was granted.
- Message Center Management requested a Special Exception in order to erect a 140' high cell tower atop Beane's Hill adjacent to the City of Portsmouth's water tank. The applicant withdrew the request.
- Farley White Interests requested a variance in order to construct a 107,000 square foot expansion to the office building at 100 Arboretum Way. The request was granted.
- Brian and Nancy Haberstroh requested a variance in order to expand a residential structure at 108 Little Bay Road. The request was granted.
- 30 Fox Run Road LLC requested a variance in order to re-locate a loading dock at the Chuck E. Cheese building. The request was granted.
- Philip Winn requested a variance in order to expand his residence at 241 Nimble Hill Road. The request was granted.
- Ingo Roemer and Jeff Roemer requested variances in order to replace the Current's signs with signs advertising Blue Latitude Dockside. The request was granted.
- Bay Auto Body asked to be allowed limited automobile sales at 436 Shattuck Way. The request was granted.
- John & Barbara Mahoney requested a variance to the road frontage requirement in order to allow a 2-lot subdivision 80 Little Bay Road. The request was denied.
- Tyco and Astoria Properties LLC requested seven variances in order to re-locate the Louis deRochemont House. The request was granted.
- Harry Sanborn & Joyce Libby requested two variances in order to expand their residence at 148 Old Dover Road. The request was granted.
- Regal Cinema requested two variances in order to install signs that are larger than that which is permitted by the Zoning Ordinance. The request was granted.
- Westinghouse requested variances to allow the erection of three free-standing directional signs along Shattuck Way. The request was granted.
- Michael Haberski and Nancy Lee Zeimetz requested eight variances in order to construct a 74-room hotel adjacent to the Spaulding Turnpike Exxon. The request was denied.
- Cumberland Farms requested a variance in order to reduce the size of the pylon sign at the Gulf station at the corner of Woodbury & Gosling. The request was granted.

Respectfully submitted, Matthew Morton, Chairman

## **Board of Selectmen**

To Our Fellow Residents

This has been another busy and fruitful year for the Town of Newington. The Board of Selectmen turned their attention to the Town's infrastructure maintenance which had generally been put on hold in past years while we, as a "Donor Town", were sending millions of our hard earned dollars to Concord. We will need to continue to concentrate on our buildings over the next few years.

We repaved the western end of Fox Point Road and a section of Shattuck Way. All of the engineering and permitting has been completed for Brickyard Way which will have extensive repairs scheduled for this year. The connector road from Shattuck Way to Nimble Hill Road is finally complete and seeing much use. The weather finally allowed the striping of all town roads. You can expect to see this happen more frequently since the paint that the EPA allows just doesn't last as long.

The permitting for the culvert replacement on Coleman Drive was received and contract awarded. However, the DES required the work be done when the area is "dry". With all the rain at the end of the year, the required conditions couldn't be met. The job is now planned to be done this year along with repaving and swale work on that road.

Work on the Old Town Hall was completed and looks great! Many thanks go to all who were involved with that effort. If you have not yet been in the building, you should give it a visit some time. There have already been many requests for use of the building. Due to the costs of maintenance of both of our Town Halls, the Board of Selectmen had to revise the fee structure for their use.

The New Town Hall had extensive roof repairs to many leaking areas. A new air-cooled generator, partially funded by a grant, was installed to replace the old water-cooled one. New, larger doors were installed in the fire station to allow entrance of the new ladder truck. The police station had a new Sally Port floor installed, walkways replaced, drainage problems corrected, and major septic system modifications completed.

Work was completed on the tennis courts and they have been seeing much use. Lighting was being installed at the end of the season. The end of Fox Point adjacent to the boat ramp and on the boat mooring side is starting to deteriorate. We are in the process of completing engineering and permitting to start repairs this year. We plan on doing the work in phases to avoid one large payment.

We have received a preliminary deed from the Pease Development Authority to transfer their portion of the Old Town Forest back to our town. It is currently being reviewed.

Newington is fortunate to have many of its residents step up and join a board or committee. It is not always easy to devote the time necessary, with the demands we all have in our lives. The Board of Selectmen wants to thank all of you for your dedication and for what each of you contribute to the Town of Newington.

Respectfully,  
Jack O'Reilly, Chairman Board of Selectmen

## **Building Department**

The year 2006 saw a slight decline in residential construction, but commercial construction remained robust. The overall number of permits issued was down but the value of construction was higher than previous years. The Town also completed the renovation of the Old Town Hall and has seen a steady demand for the use of the facility.

Building Permits Issued: 109  
Total permit revenue \$150,483.88  
Total construction value \$17,448,838.00

Electrical Permits Issued: 67  
Plumbing Permits Issued: 46

Respectfully Submitted,  
Charles A. Smart, Building Inspector

<u>Map &amp; Lot #</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
023-005-000	01/03/06	2137	Dean Turner	shed	\$30.00	275 Little Bay Rd
019-001-000b	01/10/06	2138	Charles Toupin	\$11,000.00	\$188.00	Wal-Mart
027-011-000	01/11/06	Demo	Inner City Const.	Demo	\$75.00	Fox Run Mall
034-003-000	01/17/06	2140	Groom Const.	\$150,000.00	\$1,300.00	Crossings
011-014-003	01/18/06	2141	Hunkins Const.	\$45,000.00	\$270.00	14 Beane Lane
027-011-000 I13	01/23/06	2142	Olivewood Const.	\$304,000.00	\$2,432.00	Fox Run Mall
027-011-000	01/23/06	app fee	Whitehall Jewels		\$100.00	Fox Run Mall
027-011-000 sp g5	01/27/06	app fee	CVS		\$100.00	Fox Run Mall
019-001-000b	02/07/06	2143	Wal-mart	\$3,000.00	\$124.00	Woodbury Ave
027-011-000	02/21/06	2144	Tri-River/Whitehall	\$147,000.00	\$1,174.00	Fox Run Mall
027-011-000 sp g5	02/21/06	2145	BWC/CVS	\$16,000.00	\$128.00	Fox Run Mall
034-003-000	02/21/06	2146	Marceau Const.	\$172,500.00	\$1,385.00	Gosling Road
028-002-000	02/21/06	2147	Harry Charache	\$24,000.00	\$192.00	Gosling Road
027-011-000 sp L7	03/01/06	app fee	Aeropostale		\$100.00	Fox Run Mall
027-011-000 sp 27	03/10/06	300	Weger Architects	\$25,000.00	\$300.00	Fox Run Mall
027-016-000	03/13/06	2149	Perma Roofing	\$54,000.00	\$532.00	Olivegarden
007-012-000a	03/23/06	2150	Sprague	\$10,000.00	\$60.00	14 Bloody Pt. Rd
034-003-000	04/03/06	2151	TTCl Limtd?Regal	\$6,100,000.00	\$48,800.00	Crossings
026-003-000	04/05/06	2152	M&D Elec. Inc	\$20,000.00	\$260.00	Sears
019-001-000b	04/05/06	2153	Diamond Elec.	\$24,300.00	\$292.00	Wal-Mart
027-001-003 #8	04/10/06	2154	Shattuck Way assoc	\$63,685.00	\$612.00	Shattuck Way
027-001-003	04/10/06	2155	Shattuck Way assoc	\$530,271.00	\$4,348.00	Shattuck Way
020-003-000	04/13/06	2156	Westinghouse	\$280,244.00	\$2,348.00	Avery Lane
027-011-000-sp L7	04/11/06	2157	Titan North America	\$87,000.00	\$696.00	Fox Run Mall
034-003-000	04/19/06	Storage	Dick's Sporting		\$100.00	Crossings
023-016-000	04/20/06	2158	Nin Glaister	\$400,000.00	\$2,400.00	224 Little Bay Rd
052-004-000	05/02/06	2159	Scott Taylor	pool	\$35.00	59 Airport Rd
019-001-000b	05/02/06	Sign	SDS Ind.	\$2,500.00	\$54.00	Wal-Mart
011-001-000	05/15/06	2161	David Cooley	\$90,000.00	\$540.00	42 Colman Dr
027-011-000	05/22/06	Demo	Alliance Retail	Demo	\$75.00	Fox Run Mall
051-009-000b	05/23/06	2162	Brian Holt	Deck	\$72.00	436 Newington Rd
027-011-000 pG26	05/23/06	app fee	Alliance Retail		\$100.00	Fox Run Mall

<u>Map &amp; Lot #</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
027-001-003	05/24/06	2163	Opeechee	\$111,000.00	\$988.00	Shattuck Way
019-001-000b	05/24/06		Wal-mart	storage	\$100.00	Woodbury Ave
019-001-000b	05/24/06	2164	Wal-mart	\$20,000.00	\$160.00	Woodbury Ave
011-014-002	05/30/06	2165	Gerry Perrault	Deck	\$25.00	Beane Ln
027-011-000 sp 26	06/01/06	2166	Alliance Retail	\$132,000.00	\$1,056.00	Fox Run Mall
051-018-000	06/06/06	2167	PMB Dev.	\$240,000.00	\$1,440.00	12 Hodgdon Ln
023-014-000	06/07/06	2168	George Towns	\$8,000.00	\$48.00	2 Little Bay Ext.
033-000-000	06/12/06	2169	Aberthaw Const.	\$30,000.00	\$356.00	100 Arboretium
013-008-000	06/12/06	2170	Paul Reardon	pool	\$35.00	66 Patterson Ln
023-012-000	06/13/06	Demo	Maine Housewright		\$45.00	10 Little bay ext
023-012-000	06/13/06	2171	Maine Housewright	\$125,000.00	\$750.00	10 Little bay ext
034-003-000	06/14/06	2172	Pinnacle Cont.	\$30,000.00	\$340.00	Crossings
011-012-000	06/14/06	2173	Bernier Corp	\$30,000.00	waived	80 Fox Point Rd
007-006-000	06/14/06	2174	Knights Const.	\$30,000.00	\$340.00	Shattuck Way
011-018-000	06/15/06	Demo	Lozvaway		\$45.00	183 Fox Point rd
021-002-000	06/20/06	2175	Cianbro	\$1,000,000.00	\$8,100.00	Piscataqua Dr
052-004-000	06/21/06	2176	Scott Taylor	deck	\$25.00	59 Airport Rd 241 Nimble Hill Rd
017-005-000	06/26/06	2177	Philip Winn	Garage	\$150.00	
026-002-000	06/28/06	Sign	Sign-a-rama	\$2,500.00	\$72.00	Fox Run Road
009-005-000b	06/28/06	Pool	Thomas Moon	pool	\$50.00	62 Little Bay Rd
011-012-000	06/29/06	2179	Ricci Const.	\$65,000.00	waived	Elem School
027-009-000	07/06/06	2180	Federated Dept.	\$169,500.00	\$1,356.00	Macy's
011-016-000c	07/06/06	2181	Eric Dodier	shed	\$30.00	23 Beane Ln
023-016-000a	07/11/06	2182	Jacuch	shed	\$30.00	236 Little Bay
020-002-000	07/11/06	2183	Prime Roofing	\$210,000.00	\$1,680.00	Shattuck Way
027-010-000	07/13/06	2184	BZ Associates	\$70,500.00	\$560.00	Filene's
051-009-000b	07/13/06	2185	Sandra Tilton	Shed	\$30.00	436 Newington rd
026-004-000	07/17/06	2186	NLC Const.	\$500,000.00	\$4,100.00	JC Penny's
007-014-000	07/19/06	2187	Prock Marine	\$311,510.00	\$2,596.00	Sprague Marine
028-004-000	07/24/06	2188	Cingular	\$42,500.00	\$444.00	PSNH
019-001-000b	07/25/06	app fee	Wal-Mart/ Casco		\$100.00	Woodbury Ave
027-010-000	08/01/06	2189	BZ Associates	\$92,500.00	\$840.00	Fox Run Mall
027-011-000sp h-14	08/14/06	Demo	Advance Const		\$75.00	Fox Run Mall
016-008-000	08/15/06	2190	David Hislop	shed	\$30.00	24 Old Post Rd
027-011-000 spg-16	08/17/06	2191	Nash Contracting	\$2,000.00	\$116.00	Fox Run Mall
027-011-000 sp-14	08/28/06	2192	Advance Const	\$123,500.00	\$988.00	Fox Run Mall
027-011-000 sp-j7	08/28/06	app fee	Regis Corp.		\$100.00	Fox Run Mall
027-011-000	08/28/06	Demo	Boon food Service	demo	\$45.00	Fox Run Mall
027-011-000	08/31/06	2193	Boon food Service	\$60,000.00	\$580.00	Fox Run Mall
011-012-000	08/31/06	2194	Matt Brady	School Sign	waived	Elem School
007-012-000a	08/31/06	2195	Mickey Smith	\$5,000.00	\$100.00	14 Bloody Pt. Rd
027-011-000 sp-j7	09/05/06	2196	Regis Corp.	\$33,000.00	\$264.00	Fox Run Mall
019-001-000b	09/06/06	2197	Quantum/Wal-Mart	\$103,000.00	\$824.00	Woodbury Ave
034-003-000	09/16/06	2198	MFK Associates	\$250,000.00	\$2,100.00	Crossings
016-004-000a	09/21/06	2199	Don DeLisle	\$2,000.00	\$50.00	143 little Bay Rd 468 Newington Rd
047-004-000a	09/25/06	2200	Warren Heath	shed	\$30.00	Rd

<u>Map &amp; Lot #</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
016-003-000	09/26/06	2201	Darryl Brown	pool	\$35.00	119 Little Bay
010-006-000	09/27/06	2202	DD Cook Bldrs	\$449,000.00	\$2,694.00	17 Carters Ln
010-006-000	09/27/06	Demo	DD Cook Bldrs	Demo	\$45.00	17 Carters Ln
022-004-000	10/04/06	2203	Peter Bradt	\$27,000.00	\$192.00	40 Gundalow
017-007-000D	10/05/06	2204	Robert Blonigen	\$5,000.00	\$60.00	21 Hannah Ln
022-012-000	10/05/06	2205	THD at Home Ser	\$21,000.00	\$126.00	5 Gundalow
027-001-003	10/18/06	Sign	Opeechee	\$1,000.00	\$38.00	101/121 Shattuck
034-003-001	10/19/06	Storage	Toy's R us	storage	\$100.00	85 Gosling Rd
034-003-001	10/19/06	Sign	Toy's R us	sign	\$38.00	85 Gosling Rd
023-021-000	10/23/06	2206	Northeast Noise	\$18,000.00	\$107.00	311 Little Bay
023-008-000	10/23/06	2207	Northeast Noise	\$32,000.00	\$191.00	300 Little Bay
023-023-000	10/23/06	2208	Northeast Noise	\$21,400.00	\$128.00	339 Little Bay
034-003-000	10/23/06	Storage	Michael's	storage	\$200.00	45 Gosling
027-011-000 sp j4	10/26/06	2209	Malthouse Const.	\$50,000.00	\$400.00	Fox Run Mall
034-002-000	10/26/06	Sign	Cumberland Farms	sign	\$120.00	97 Gosling Rd
027-001-000	10/30/06	Demo	Tycom	Demo	\$75.00	Piscataqua Dr
026-003-000	10/30/06	Storage	Sears	storage	\$200.00	Fox Run Road
034-003-000	01/01/06	Sign	Custom Fishers	\$75,000.00	\$775.00	Crossings
026-005-000	01/01/06	app fee	WD Partners		\$100.00	Fox Run Road
034-003-000	11/06/06	Storage	Kohl's	storage	\$200.00	45 Gosling 121 Shattuck
027-001-003	11/06/06	2210	Shattuck Way assoc	\$195,390.00	\$1,668.00	Way
020-005-000	11/09/06	2211	D&W Carpentry	\$23,000.00	\$307.00	40 Old Dover Rd
012-016-000	11/28/06	Sign	Barlo/Thermo	\$10,500.00	\$220.00	25 Nimble Hill Rd 101 Shattuck
027-001-003	11/09/06	2212	Opeechee	\$152,000.00	\$1,324.00	Way
027-010-000	11/29/06	2213	BZ Associates	\$507,000.00	\$4,663.00	Old Filene's
027-009-000	11/29/06	2214	BZ Associates	\$782,000.00	\$7,138.00	Macy's 101 Shattuck
027-001-003	12/06/06	2215	Careno Const.	\$150,000.00	\$1,450.00	Way
034-003-000	12/11/06	Sign	Mcintyre Sign Co Two International	\$8,000.00	\$172.00	Crossings 200 International
039-tradeport	12/19/06	2216	Con	\$21,000.00	\$289.00	Dr
028-002-000	12/19/06	2217	USA Training	\$50,000.00	\$550.00	117 Gosling Rd
011-014-003	12/21/06	test pits	Monty Willis Two International		\$700.00	Beane Ln 200 International
039-tradeport	12/27/06	2218	Con	\$26,598.00	\$339.38	Dr

## Cemetery Report

Yet another year has passed and we have eleven new residents in our town cemetery. This is approximately the same number year in and year out except for 2001, when there were 19 burials. The ratio of cremations to full body burials is about 50-50 and there is space for decades to come.

In 2005, we replaced the rotted wooden fence on the back sides with big granite posts purchased directly from a supplier in Vermont, about 35 tons. We then hung two strands of galvanized chain between the posts, creating a nice lacy vista. This has been viewed favorably by all.

This year in 2006, many hours were spent sitting on a five gallon bucket in the warm July and August sunshine, paper and pencil in hand, copying names and all dates on monuments and markers, one by one, plot by plot; eastern, western, western extension, and southern divisions. Our old typed records and listings were a bit incomplete, sometimes only first names, no family. In September this was all entered into the town computer by lot number, original purchaser, year of purchase, current ownership when possible, full names of all persons interred, and dates of birth and death. There are four divisions and they are updated when needed.

We also have maps of all four divisions, identified by lot number and original family name, and which, if any, contributed toward perpetual care. In addition, many hours were spent checking, organizing, and updated deeds in the town vault. Newer generations do come in from time to time, asking questions and directions as to their family plots.

Two items that need to be mentioned are monuments and markers, and regulations dating back to 1963 and earlier which state, "either or" and "within 180 days". Almost all families do purchase monuments, but many do not consider flat markers either as necessary or too expensive. Billy Beals made a list of 44 missing markers scattered about the cemetery, and since that time there are more. Flat markers are the only accurate record of the exact burial spot. Many cemeteries, if not most, keep index cards showing burial locations. Newington never has, and it is too late now. We had two or three problems this year again where we had to bury someone "next to their other". Markers are essential.

The posts and chains beautified the back side of the cemetery. We need to do something to the front side. The stone wall along Little Bay Road needs TLC. In 1833, it was voted to build a stone wall around the "burying ground", and in 1884 to fence and grade the cemetery. By this, I cannot guess when the Little Bay Road stone wall was erected, but the stone wall along Nimble Hill Road had to be between those dates. Further, the stone walls up by the horse sheds need TLC also. By the time this Annual Report is issued in March, the unfinished 120 foot stone wall along Little Bay Road should be finished. Hopefully, all the stone walls will be repaired as necessary prior to the Town's centennial in 2012. Many thanks to 81 year old Edith Badger Lubaczewski of New Jersey for her donation of \$500 to be used towards the betterment and beautification of the cemetery.

The Cemetery Committee in 2007 hopes to improve the landscaping with some small trees, fill in some depressions in the oldest section, clean up some of the monuments, and has already cut down two old dead maples before they could fall on some old marble tombstones.

Best wishes to all, and do not hurry, plenty of space left.  
Cliff Abbott, Cemetery Committee Member

## Conservation Commission Report

*“The Nation behaves well if it treats the natural resources as assets which it must turn over to the next generation, increased, and not impaired in value.” “Theodore Roosevelt, 1907”*

Throughout the year, the Conservation Commission continued to review and make recommendations concerning applications being submitted to the New Hampshire Department of Environmental Services for projects affecting wetlands, as well as those projects which fall within the purview of the State of New Hampshire Comprehensive Shoreland Protection Act.

The New Hampshire Department of Environmental Services (NHDES) granted on January 19, 2006 final approval to adopt all eighteen (18) Prime Wetlands as voted at our Town Meeting held in March 2006.

In the spring, the Commission took a walk as part of a site review of the landscaping maintenance plan submitted by Consolidated Edison for the Shattuck Way Industrial Corridor Road. Noted were numerous dead or missing trees and vegetation. We recommended the Board of Selectmen (BOS) not to release the bond, unfortunately for the Town; the bond was released without us receiving resource benefits.

Prime Wetland designation on the Pease Tradeport was challenged by the Pease Development Authority (PDA) by requesting NHDES to rescind its approval. The Town retained the law firm of Baldwin, Callen & Ransom from Concord, New Hampshire to defend our land.

The Commission recommended to the State of New Hampshire Department of Transportation (NHDOT) a wetland mitigation package as part of the loss of wetlands due to the Spaulding Turnpike Expansion documented by Wetland Scientist, Mark West. Identified, as primary restoration areas are Railway Brook and McIntyre Brook, both have significantly degraded stream systems that drain directly into Great Bay. Also West Environmental performed assessment value for conservation purposes of the Mosher property.

The Commission also addressed the following project during 2006:

Adopted Landscaping Residential and Commercial Site Plan Maintenance and Vegetation Guidelines:

- 100 Arboretum Drive on Pease Tradeport
- Texas Roadhouse Restaurant
- Louis deRochemont House

Pier, Dock, Float Projects for:

- Tyco Telecommunications, Inc.
- Lordco
- Sprague Energy Corporation
- Great Bay Wildlife Refuge
- Haberstroh Estate Application and Revision
- Hilde Cochrane Estate



Non-Compliance monitoring of the former Pease-Defense Fuel Support Point Groundwater  
Newington Energy's Wetland Restoration Completion  
Brickyard Way culvert reconstruction  
Portsmouth Chevrolet Pre-Dredge and Fill informational session

NH Department of Transportation, Spaulding Turnpike Expansion

- Dirty Dirt #1, buried in medium wetland
- Dirty Dirt #2, buried in medium wetland
- Dirty Dirt #3, buried in upland, Trickey Cove
- Storm Water Management System

The Commission signed on as a party to a lawsuit as "a friend of the Court" brief as a pro bono party at the request of the Greenland Conservation Commission. The Conservation Law Foundation versus NHDES lawsuit resulted from a proposed Greenland multi-residential sub-division in wetlands and belief that DES was not following their own regulations.

The Commission advocated for funding to keep staff at the Great Bay Wildlife Refuge in order for the site to stay open to the Public.

We also instituted contact with the State of New Hampshire to once again explore the possibility of another renewal lease at Bloody Point, the site of the Old Train Depot in the second historic district.

You may have noticed activity at the Town Hall as our files are being completely reorganized.

A heartfelt "Thank You" to all those individuals giving of their time, energy and support in protecting our natural resources and to the beautification of our Town. To Nancy Cauvet for providing and nurturing the flower tubs in South Newington at the Town's Bulletin Board.... and Christine Beals who deeded a parcel of land on Airport Road to the Town. The lot is a valuable wetland asset as it abuts Prime Wetland on Pease Tradeport.

Respectfully Submitted,  
Vincent Frank, Chairman  
Barbara McDonald, Vice Chairwoman

## **Emergency Medical Services**

2006 has been an exciting and challenging year for the fire department's EMS division. This year new changes were implemented with regard to C.P.R., changes to the state protocols under which our E.M.T.'s practice, and equipment we are required to carry to practice effectively. This year we lost our only full-time paramedic when Lt. Andy Head returned to his previous department in Exeter. With his departure, our only remaining paramedic is call firefighter Hildi Orkin.

Changes in the New Hampshire Emergency Medical protocols have resulted in some skills being added to the E.M.T.-B, Intermediate, and Paramedic scope of practice have required all E.M.S. personnel to take expanded refresher classes either in 2006, or in 2007 for those who will renew their medical licenses in 2008. Changes to the C.P.R. curriculum and standard of care have resulted in the need to upgrade and replace all of the department's cardiac defibrillators. This year we purchased two new LifePak-1000 monitor/defibrillators, which have been placed on Engine-1 and our new ladder truck, Truck-1. The Lifepak-12 that is carried on the ambulance will be replaced in 2007.

Department members completed approximately 50 hours of continuous education in medically related subjects in the past year. The department also purchased a new cardiac simulator so that members can practice using the cardiac monitor/ defibrillators in scenario-based situations. Keeping abreast of new techniques and changes in patient care continues to be a priority for us.

2006 was our first full year utilizing the State of New Hampshire's Trauma and Emergency Medical Services Information System, or TEMSIS data reporting database. The results so far have been positive. All calls for medical assistance are entered into the system, which allows tracking of a patient from the initial contact with 911 through discharge from the hospital. The software also allows us to track the training records of individual staff members, license status, and directly links personnel to the state Bureau of E.M.S. website. The software is still being "tweaked" by the state and the vendor who supplies it, so it is constantly changing and updating. The full potential of the TEMSIS system has yet to be seen.

Currently, the Newington Fire & Rescue Department is staffed with seven full-time EMT-Intermediates, and three full-time EMT-Basics. Two of those three EMT-Basics are currently in the process of advancing to the EMT-Intermediate level. The call-department boasts two E.M.T.-Basics and one paramedic. This allows us to continue to provide you with 24-hour advanced life support and the top notch, high quality emergency care that you have come to expect from us.

The year ahead holds many challenges for us. But we will face these challenges as they come and overcome them. And we will continue to look for ways to improve the overall quality of care that we provide you.

Lt. Tom McQuade  
E.M.S. Coordinator

Roy L. Greenleaf III  
Fire Chief

## Fire Department

The year 2006 has come to a close, and it has been a busy one for the Fire & Rescue Department. The department is currently staffed with ten full-time personnel, including the Fire Chief and Assistant Fire Chief. A small call force of five on-call firefighters who respond as needed supplements these members.

Call volume breaks down as follows:

Fire - 297 calls

All other calls for service - 781 calls

Ambulance - 299 calls

Total - 1377 calls for service.

This, of course, does not reflect the number of hours given by the members of the department towards training and providing C.P.R. classes, or the various community education and relations projects that are conducted each year.

2006 saw the retirement in April of long-time call-firefighter/EMT Mary Wahl. Mary finally hung up her helmet and stethoscope after 20+ years of service to the residents and guests of Newington in various capacities within the fire department. We wish Mary the best of luck, as she now will be able to spend more time with her grandchildren, and of course keeping former Fire Chief Larry Wahl in line.

2006 also saw the departure of Lt. Andy Head, who returned to his former department in Exeter. Lt. Mark Lamprey was hired to fill this void. Mark comes to us from the Pease Air National Guard Fire Department, where he served for 17 years. We hope you will join us in welcoming him and his wife and children into the Newington family.

November saw the arrival of the new 75-foot aerial quint that was approved by voters at the March town meeting. This new unit, designated "Truck-1", features a fully enclosed cab with seating for up to six personnel, a 75' steel aerial ladder, 2000 gallon per minute pump, carries 400 gallons of water, and carries more equipment and ladders than the older 1986 ladder truck it replaces. We invite you to stop by the station and see "YOUR" new truck.

In an effort to reduce the cost of acquiring and replacing much needed equipment, we have continued to try and obtain Federal Homeland Security Grants, as well as actively seeking donations from the business community. While we were denied our request for a federal *Aid to Fire Fighters Grant* (A.F.G.), and a S.A.F.E.R act grant that would have allowed us to increase staffing, we were successful in obtaining a New Hampshire Forestry Grant totaling \$4956.00 dollars. This grant money was used to acquire new forestry protective clothing such as forestry shirts, boots, gloves, helmets, and eventually forestry pants, for all department members. We also received seventeen digital portable radios from the New Hampshire Office of Homeland Security, a value of \$39,100.00. Since these radios came from the state, there was no cost to the town for their purchase.

Spring floods resulted in many residences having flooded basements, and we did our best to try and keep up with limited resources of pumps. Following the floods, Selectmen authorized the purchase of some submersible pumps to be used in dewatering basements. We also received a generous donation of four submersible pumps from Philbrick's Sales and Equipment and one from Serv-Pro. Additionally,

Thermo-Fisher Scientific (formerly Neslab) and the Fox Run Mall have donated three new hose line nozzles, totaling \$2,700.00. These grants and donations have saved the taxpayers of Newington over \$50,000.00.

As always, we know the ever-changing role of the fire service in our country, especially as it relates to domestic preparedness, will inevitably bring increased operating costs. We continue to find ways to ease the burden that these increased costs have on the taxpayers. We will continue to pursue grant monies, either through the Department of Homeland Security or the Federal Emergency Management Agency, or the State of New Hampshire.

The Newington Fire & Rescue Department is a 24-hour, full service department providing fire, rescue, and emergency medical services as well as public education and fire prevention services to the residents and guests of Newington.

As stated before, the future is challenging. But we will face each challenge as it comes, and overcome each one to continue to serve you.

Roy L. Greenleaf III  
Fire Chief

Dennis P. Cote  
Assistant Fire Chief



## Historic District Commission

The HDC supported the Selectmen in the process of the renovations to the Old Town Hall. We reviewed the requirements for repair of the existing windows, and determined that modern replacements, which duplicate the existing style, was the preferred alternative. The HDC was pleased with the work completed on time and under budget, and encourages use of the renovated building both by residents and for town functions.

After the Old Town Hall work was completed, the HDC worked on preliminary plans for landscaping. The concept calls for flower barrels near the front door, a walk flanked by two medium growth evergreens through a perennial garden in front, and a grouping of bushes on the side of the building. Volunteer gardeners are sought to care for any plantings which may be established.

In April the HDC was notified that an eight acre development proposed for the TYCO property on Shattuck Way would result in the demolition of the Louis deRochemont House. We worked with the developer, Greg Kirsch of Astoria Properties, to establish an alternate plan. The deRochemont House had been found eligible for the National Register of Historic Places both for its existence as an 1860's farmhouse and for its use by Academy Award winning film producer Louis deRochemont. The house will be fully documented to Federal Standards, with information filed with the Library of Congress and held in Newington. The house will then be moved to a new location at the corner of Shattuck Way and Piscataqua Drive, part of the original property. Plans call for preserving the historic building and adding a new addition with the whole used by a medical office. Future development of the eight acre parcel will be consistent with its industrial zoning.

The fourth year of the effort to preserve Newington's old records was completed with Brown's River record preservation services. The information is also available on microfilm and CD to limit wear and tear on the books themselves.

The HDC is willing to assist residents who are interested in historic preservation of their property, including agricultural structures. Maintaining the rural, historic character of Newington is the continuing mission of the HDC. We encourage all residents to respect the rich cultural and historic character of our community.

Respectfully submitted,

Gail Pare, Chairman

Members: Barbara Myers, Laura Coleman, Cliff Abbott, Rick Stern, John Lamson  
Selectmen's Representative, Jan Stuart

Capt. Edward H. Adams - Gundalow



## Langdon Library

Langdon Library keeps growing each year. The Trustees welcomed a new secretary to the board, Julie Biron. Again in 2006, the library provided Kindergarten Story Time with all four year olds in town invited as well. Library classes were provided for first through sixth grades on library skills and book talks. Summer reading was a success with older students enjoying playing the Library Bingo game to earn prizes and younger students enjoying the pirates theme all summer with many activities to choose, including crafts, movies, and games. The library enjoyed many pirate readers the month of July.

The Friends of the Library, under the direction of Susan Daigle, have played an integral role in programming this year. All the craft programs for summer reading were under the leadership of Sue Daigle and friends. The fall found Susan and her volunteers painting the Children's room walls an historical blue. A book signing and Scary Stories told by local author Mike Sullivan were sponsored by The Friends. New chairs for the children's room, a new colorful carpet in the children's room, and two area carpets in the main reading room were purchased by the Friends from funds comprised of dues, Town of Newington yard sale, craft fair, and Christmas raffle at the Third Annual Library Christmas Party. Once again, thanks to Bob and Lucy Young for the donation of three Christmas trees, two to raffle and one for the library. Thanks to all members of The Friends of the Library!

The Trustees and the Friends partnered in purchasing the children's room carpet, sponsoring author Mike Sullivan, and funding a thorough cleaning for the entire library top to bottom! Many thanks for the hard work of the Trustees this year. Thanks to Dot Noseworthy for all her help as treasurer this year. The library is sporting a new look with the old bushes removed and the trees trimmed. New historical copper gutters have been installed at the back door and the handicap ramp has been replaced.

The Library is being used on Sunday mornings by the Church for Sunday school for their children. The church has provided more chairs for the library in appreciation. Thanks to Newington Town Church for your care of the library and donation of chairs.

The Langdon library goals for 2007 are to continue to provide services that benefit the Newington library patrons which include:

Best seller reserve service	Parenting information shelf
Audio books (cassette and CD)	Puzzles and games
Used book sales	Access to the internet & copier
Magazines	(\$.10/pg; \$.25/color)
DVD & VHS movies	Photocopier (\$.10/pg)
After hour book return	Summer Reading program
Statewide interlibrary loan service	Personal reference service
Genealogical resources	Local history collection

Year 2006 circulation grew from 13,110 to 13,533 items circulated. Interlibrary loans grew from 399 to 455 loans and the library has served 6,659 patrons in 2006. Currently serving the patrons of Newington are:

Becky Marks, Library Director	Mary Rash, Assistant to the director
Debbie Kohlhasse, Assistant	Blake Staude, Trustee Chairman
Dorothy Noseworthy, Trustee Treasurer	Julie Biron, Trustee Secretary

Respectfully,  
Becky Marks, Library Director

## Mosquito Control

The 2006 season was highlighted by record breaking flooding conditions in late May and early June. Following the flooding, we discovered that mosquito larvae had been washed away by floodwaters. This was very unusual. From June until early September, our crews were very busy trying to cope with normal freshwater and saltwater mosquito breeding. Our road spraying program was expanded to include various requests from town residents. All work was completed without going over budget.

Eastern Equine Encephalitis (EEE) appeared in New Hampshire in 2006. It was identified in mosquitoes and birds in all parts of the state except northern communities. A positive horse died in Hudson. Positive mosquitoes were identified in Madbury and Rye in 2006. There were no reported human cases of EEE in 2006. More information is provided at the NH Dept. of Health and Human Services website

West Nile Virus (WNV) continues to increase its range with each passing year. WNV is very common in the northeast. Nationally, there were over 3,100 documented human cases in 2006. It remains a mystery as to where and why future cases will occur. Large human outbreaks have occurred in desert environments with little mosquito breeding habitat!

In 2006, we concentrated upon controlling the mosquitoes considered primary vectors of WNV. Various freshwater habitats were included - roadside ditches, storm water basins and flooded fields. There is a new mosquito in our area called "japonicus". Japonicus was identified by us in Newington in 2002. It is a mosquito that breeds in the stagnant water of containers such as tree holes, tires, cans, pool covers, clogged gutters, bird baths and similar habitats capable of holding rainwater for extended periods of time. Japonicus is prevalent in catch basins and storm water basins. This mosquito is a priority for mosquito control programs throughout North America since it is an excellent vector of EEE and WNV and other human diseases.

In 2007, we plan to identify and control wetland habitats associated with EEE and WNV mosquitoes. The primary vector species for EEE in our area is found in red maple swamps and woodland pools. Both of these wetland types are very common in town.

Mosquito control programs are expanding in New Hampshire and Maine as a result of EEE in our area. New programs are planned in adjacent communities- Newmarket, Durham, Dover, Kittery and York. In fact, nearly every community in Rockingham County will have mosquito control in 2007. Many inland communities are unprotected and scrambling to start programs. Newington has an advantage over other communities in already having an established mosquito control program. EEE and WNV may be here to stay, but the odds of human incidence can be reduced dramatically with a comprehensive mosquito control program.

Michael Morrison  
Entomologist

## **Planning Board**

During the year 2006, the Planning Board took the following actions:

- Required Smokey Bones and Pizzeria Uno to re-locate their entrance drive in order to enhance traffic safety;
- Approved a 107,000 square foot office building expansion at 100 Arboretum Drive;
- Adopted floodplain regulations;
- Reviewed plans for a proposed 64-room Wingate Inn adjacent to the Exxon Station;
- Updated the following chapters of the Newington Master Plan: Town Services & Facilities, and Housing;
- Met with Seacoast Commuter Options regarding the local Transportation Management Association;
- Analyzed and critiqued the proposed expansion of the Spaulding Turnpike;
- Approved a voluntary lot merger at 339 Little Bay Road;
- Reviewed Shattuck Way landscaping;
- Approved alterations to the Regal Cinema expansion;
- Approved a 3-lot subdivision of the Tyco property and the re-location of the Louis deRochemont House;
- Reviewed a proposal to expand the parking lot at 177 Shattuck Way;
- Reviewed proposals for hydroelectric facilities in the Piscataqua River;
- Approved a proposal for a Texas Roadhouse restaurant at the corner of Woodbury Avenue and Fox Run Road;
- Approved a request by Gurubhai Khalsa to separate her residence at 300 Little Bay Road from the adjoining backland;
- Approved a request by Michaels (Arts & Crafts store) for storage trailers;
- Approved a request by Westinghouse for improvements to parking and storm water drainage infrastructure;
- Approved a proposal by McDonalds to re-locate and screen their cardboard recycling facility;
- Approved an indoor baseball practice facility at 117 Gosling Road;
- Approved a request by Michael Garrepy and Gurubhai Khalsa to subdivide land at 300 Little Bay Road into a 7-acre lot and an 8-acre lot; and
- Approved a proposed highway corridor to extend Shattuck Way southerly to Gosling Road;

As always the Planning Board welcomes your comments, and attendance at our meetings.

Respectfully submitted, Albert Hislop, Chairman



## **Newington Police Department**

I would like to begin by thanking the members of the Police Commission for their service during the past year. Chairman Doug Ross is a retired federal law enforcement officer and his experience and insight has been helpful and appreciated. Jack Hoyt is a respected life-long resident who has seen this Town change through the years. His common sense approach and dedication to the police department has been very valuable. Paul Kent is the newest member of the police commission. He spent many years serving as a member of the Board of Selectmen and his presence and experience in local government is an asset to the police department. The police commission continues to balance the needs of the police department and the Town of Newington, while making every effort to remain fiscally responsible.

The road construction on Nimble Hill Road and Shattuck Way was completed this past summer. Although major road changes are planned for the Spaulding turnpike, General Sullivan Bridge, and Woodbury Avenue, it does not appear that the work will begin in the near future.

An area of interest for the Police Department in 2006 and 2007 is the future of the Great Bay Wildlife Refuge located on the former Pease Air Force Base. The Refuge consists of 1,116 acres and had an estimated 60,000 visitors in 2005. The Police Department currently patrols the Wildlife Refuge and has concurrent jurisdiction on the property with the Federal authorities. Because of declining Federal funding, the remaining Federal position at the GBWR will be eliminated and the Refuge will be placed in a non-staffed "preservation status." My concern is that, with the departure of the remaining Fish and Wildlife employee, the property will become an added concern for local law enforcement. We are continuing to meet with the Fish & Wildlife Service and our elected officials in an effort to reach a reasonable solution.

Fuel conservation efforts resulted in 6,000 fewer miles being recorded on the department's seven vehicles. There were 1,301 complaints received in 2006 which represents a 40% increase over 2005. Burglar alarms also increased by 19% with 318 received. Less than 1% of the burglar alarms received originated in the residential area of the town. Newington officers investigated 244 criminal cases which resulted in 194 criminal arrests. This represents two and even three times the number of arrests handled by departments of similar size. Highway safety enforcement in 2006 resulted in 35 motor vehicles arrests, 377 summonses, and 1,827 warnings. Newington officers assisted 119 motorists and provided assistance to other officers 178 times. We were fortunate that in 2006 there were no motor vehicle or pedestrian fatalities in Newington; however, there were 35 personal injury accidents and 203 property damage accidents.

The Police Department is currently fully staffed by ten full-time officers and four part-time officers. Administrative Assistant Diana St. Laurent has been with the police department for 27 years and continues to play a vital role in the day-to-day operation. Six of the full-time officers have been with the department for more than 15 years, while the remaining four have been here less than five years. I would like to take this opportunity to thank all the members of the police department for their dedicated service to the Town of Newington in 2006.

We, the members of the Newington Police Department, appreciate the support of the Newington residents and once again ask for your assistance in keeping Newington safe. I encourage you to contact the department with any questions or concerns you may have.

Respectfully submitted,  
Jon D. Tretter, Chief

## **RECREATION COMMITTEE**

Year 2006 was a busy year for Newington Rec. We finished under budget again, and were able to reduce our year over year budget for 2007 by another 5%. We accomplished this while providing these services:

- 1) Town Easter Egg hunt for all children - This year we utilized a new format of specialized marketing for this event, the postcard sized and event specific mailer. This was extremely successful and resulted in participation by more children than we have had in years.
- 2) The Senior Dinner - Peggy Lamson does all the heavy lifting here, but we are proud to be able to fund this event and hope to see it continue to grow.
- 3) The new tennis courts were open for business in 2006 with new nets, a practice backstop and tennis ball machine. The courts were very busy this spring, summer and fall with Newington residents of all ages and skill levels enjoying the new courts.
- 4) The Portsmouth Voucher Program was used more this year than last as word is continuing to spread. For those few still unaware, this program allows any Newington resident to participate in any Portsmouth recreation program that is open to non-Portsmouth residents and Newington recreation will reimburse them 100% of the price difference between the cost to a Portsmouth resident and a non-resident. This program more than doubles our recreation options to Newington residents. In 2006 our townspeople enjoyed swimming lessons, square dancing, guided trips and continuing education through this program.
- 5) Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall all year long, Enjoy!
- 6) Septemberfest 2006 saw the largest turnout in years! Once again the weather was perfect. We provided the food and drink and our residents provided the definition of community. In addition to the food and drink, Newington rec. also entertained with a clown, face painting, the amazing magic of B.J. Hickman, pony rides, a bouncy castle for the youngsters and music into the night with the band Crazy Maggie. We also reintroduced the Apple Pie Contest in 2006. Our judges were picked at random from the crowd and we had to have a second round of tasting with even more judges as the first round ended in ties for both 1<sup>st</sup> and 2<sup>nd</sup> place. We have some great cooks in town!
- 7) New safety devices were installed about town as well, including a swim ladder on the docks at Fox Point. Watch for more safety devices in 2007.
- 8) The new and improved baseball field was re-opened in the spring of 2006 as well. The recreation committee had the field replanted, the base lines edged, the infield mix done, the base lines redone with new material and new benches for the players. All this in the year that we make it to the Little League World Series. A coincidence? I don't think so!
- 9) Trail maintenance on our walking, snowshoeing and cross country skiing trails throughout town continued in 2006 as well.
- 10) New granite benches were acquired for several scenic spots along the trails at Fox Point, replacing the rotted wooden benches along the trails.

- 11) Newington Recreation is also proud to have provided the summer program again for children in town to have access to Camp Gundalow, a YMCA camp, for summer activities and care during the days.
- 12) Let's not forget the Holiday Lighting Contest and party at the Old Town Hall. This event was a great success. This was only the second year of this event and done with the Selectmen. In addition to the lighting contest with award plaques, we provided horse-drawn wagon rides around town escorted by the Town's newest ladder truck. Thank you to the firemen who volunteered to show off this amazing piece of technology and act as Rudolph for the night, guiding our sleigh. There was also catered food, both hot and cold appetizers, hot and cold drinks. There were gifts for the children and a phenomenal Jazz Trio including our own Jim "Batman" Caddy.
- 13) In 2006 two new pieces of playground equipment were installed behind the Old Town Hall, we now have a nice, fun and safe playground behind this newly renovated building.
- 14) The basketball courts in South Newington saw some repair this year as well. Low and cracked spots were removed, patched and sealed extending the life and safety of these wonderful courts. John from Patch Paving did a fantastic job on these courts and was kind enough to donate his payment for these services to the Newington School Supporters, Thank you John!

Year 2007 sees the loss of two of our members, as Dennis Acton and his wife Karen move out of town. Dennis was a great champion of the town and the recreation facilities here. He and Karen were the ground keepers at Fox Point and Dennis was also our Dock Master. The mowing and upkeep of the point was flawless under their care, and we wish them all the best! And Jack Anderson, after many years of service has decided to actually spend some time with his family! Jack is very busy on other boards and committees in town, so something had to go; we will miss him but are glad he chose his family over us. Jack is a champion of safety for our children in town and was instrumental in providing safe playground equipment for our town. He also was the coordinator for our Summer Program, a lot of work for a volunteer over the past two years which saw the loss of an in town location for this program, yet Jack was able to keep it going. When you see him about town, thank him.

We do have openings for new members in the coming year, so if interested, please come see us. In 2007 watch for more improvements to our town's recreation facilities and direct event specific mailings from our committee informing our town of more special events. Now GO PLAY!!

Submitted by the Newington Recreation Committee

Peter MacDonald – Chairman, Keith Frizzell – Vice Chairman, Darryl Brown, Brian Haberstroh, Sue Carroll, Chris Bellmare, Jack Anderson, Dennis Acton

Harvest Festival at Fox Point



**Newington Sewer Commission**  
**Statement of Revenues & Expenditures**  
**2006**

**Opening Balance January 1, 2006..... \$ 18,021.51**

**Receipts:**

Sewer Assessments..... \$690,481.19  
 Reimbursement..... \$ 31,005.34  
 Sale of Sewer Truck..... \$ 4,277.00  
 Transferred from General Fund Account..... \$230,000.00  
 Transferred from Money Market..... \$337,575.01  
 Interest Earned..... \$ 1,343.52

**Total Receipts..... \$1,294,682.06**

**Disbursements:**

Salaries..... \$ 10,500.00  
 Town Services..... \$ 3,700.00  
 Legal..... \$ 285.00  
 Office Supplies..... \$ - 0 -  
 Operations Contract..... \$381,764.00  
 Plant / Vehicle Insurance..... \$ 8,734.97  
 Major Maintenance..... \$334,521.16  
 Sludge Disposal..... \$ 74,102.89  
 Contingency..... \$ - 0 -  
 Abatements..... \$ - 0 -  
 Engineering & Testing..... \$ 55,959.39  
 Adjustments to Assessments..... \$ 2,676.25  
 Transfers to General Fund Account..... \$337,114.87

**Total Disbursements..... (\$1,209,358.53)**

**Closing Balance December 31, 2006..... \$ 103,345.04**

**Newington Sewer Commission**  
**Statement of Accounts**  
**2006**

**Money Market**

<b>Opening Balance</b> January 1, 2006.....	\$ 332,240.10
Withdrawals.....	(\$ 337,575.01)
Deposits.....	\$ 0.00
Interest Earned.....	\$ 5,334.91
<b>Closing Balance</b> November 3, 2006.....	\$ 0.00

**Account Closed** November 3, 2006

**General Fund Account**

<b>Opening Balance</b> January 1, 2006.....	\$ 250,678.58
Withdrawals.....	(\$ 230,000.00)
Deposits.....	\$ 337,114.87
Interest Earned.....	\$ 11,177.36
<b>Closing Balance</b> December 31, 2006.....	\$ 368,970.81

**Enterprise Fund Account**

<b>Opening Balance</b> January 1, 2006.....	\$ 665,028.53
Withdrawals.....	(\$ 0.00)
Deposits.....	\$ 0.00
Interest Earned.....	\$ 28,466.76
<b>Closing Balance</b> December 31, 2006.....	\$ 693,495.29

## Sewer Assessments

### Levy of 2006

-DR-

Sewer assessments committed to Collector (1 <sup>st</sup> billing)	\$412,796.00
Sewer assessments committed to Collector (2 <sup>nd</sup> billing)	275,198.00
Assessment adjustment	<u>367.00</u>
TOTAL WARRANTS	\$688,361.00
Interest Charged	105.77
Septic fees & hookups charged	<u>1,020.00</u>
<b>TOTAL</b>	<b>\$689,486.77</b>

-CR-

#### **Remittances to Treasurer:**

Assessments	\$669,555.00
Interest collected	105.77
Septic fees and hookups collected	1,020.00
Uncollected assessments	<u>18,806.00</u>
<b>TOTAL</b>	<b>\$689,486.77</b>

-DR-

Uncollected Assessments	\$17,299.75
Interest charged	<u>564.17</u>
Total	\$17,863.92

-CR-

#### **Remittances to Treasurer:**

Assessments	\$16,560.00
Interest Collected	564.17
Assessment Adjustment	<u>739.75</u>
<b>TOTAL</b>	<b>\$17,863.92</b>

## **Langdon Library Hours**

The Langdon Library hours are as follows:

Tuesday	3 p.m. to 8 p.m.	Wednesday	12 noon to 5 p.m.
Thursday	10 a.m. to 5 p.m.	Friday	10 a.m. to 5 p.m.
	Saturday	10 a.m. to 3 p.m.	

## **Town Office Hours and Holiday Schedule**

The Newington Town Offices are open Monday through Friday 9 a.m. to 4:30 p.m.

The Building Department is open Monday through Thursday 7 a.m. to 4 p.m..

The Town Clerk/Tax Collector's Office is open Tuesday, Wednesday and Thursday, 10 a.m. to 3 p.m.

New Year's Day	Monday, January 1, 2007
Martin Luther King Day	Monday, January 15, 2007
Presidents Day	Monday, February 19, 2007
Memorial Day	Monday, May 28, 2007
Independence Day	Wednesday, July 4, 2007
Labor Day	Monday, September 3, 2007
Columbus Day	Monday, October 8, 2007
Veteran's Day – observed	Monday, November 12, 2007
Thanksgiving	Thursday, November 23, 2007
Day after Thanksgiving	Friday, November 24, 2007
Christmas Day	Tuesday, December 25, 2007

## **Transfer Station**

Hours: May – October: Saturdays, 9 a.m. – 3 p.m.      November – April: Saturdays, 9 a.m. - 1 p.m.

The transfer station is available to residents for disposal of items not accepted on Wednesday's curbside collection, and is not available for use by businesses, including businesses on residential sites. For cleanup of residential properties and residential construction, it is the responsibility of the property owner to contract with a private collector.

### ***The following materials are prohibited:***

Household garbage – Sealed containers of any kind – Stones – Cement/cement blocks  
Hazardous waste products of any kind – Air conditioners – Gas – Oil  
Engines are accepted but must be drained with all caps/plugs removed  
Liquids (paint cans are accepted provided covers are removed and remaining paint has dried)

NO painted wood, only unpainted wood may be placed in the chipping pile  
NO chemically treated wood, including wood products treated with preservatives (see attendant for a separate disposal location for this type of treated wood)

Electronic components are now accepted at the Transfer Station

## **Town Building Use Fees**

***Key Pickup Monday – Friday: 9 a.m. – 4:30 p.m.***

### **Town Hall:**

Residential Hall Rental Fee: \$75  
Hall & Kitchen Rental Fee: \$150

Commercial/Industrial Hall Rental Fee: \$350  
(commercial/industrial limited to ten rentals per year)

### **Old Town Hall:**

Residential Kitchen Rental: \$50  
Residential 2<sup>nd</sup> Floor Hall: \$50  
Residential 2<sup>nd</sup> Floor & Kitchen: \$100

Commercial Kitchen Rental: \$200  
Commercial 2<sup>nd</sup> Floor Hall: \$200  
Commercial 2<sup>nd</sup> Floor & Kitchen: \$300

### **Fox Point and Old Town Hall Grove Picnic Area:**

No charge. Fox Point is available to residents only – no commercial/industrial use. Please check in at the Town Hall regarding trash cans, picnic tables, gate, and restroom availability.

*Payment is required when filing application.*

*Applications available online at [www.newington.nh.us](http://www.newington.nh.us) or at the Town Hall*

### ***Criteria for Waiving Fees for Facilities:***

Any Educational Workshop or Training Session offered to benefit people or positions with the Town of Newington – FEE WAIVED

Any Youth gathering/banquet/ceremony whereas at least one person who is a participant of such group is a resident of Newington – FEE WAIVED

Any non-profit agency (non-profit or Tax Exempt certificate must be shown) who are conducting a meeting or offer to provide an educational or health benefit to a town position or resident (s). – FEE WAIVED

All Funeral Receptions for deceased Newington Residents (or their family members) - FEE WAIVED

### **Note:**

**Excluding Youth Activities** - Even for non-profits, if the event is a holiday party, dance, or other social gathering, etc and not providing an educational or health benefit, then a minimal fee of \$100.00 is applicable

A play/concert/production/birthday party/wedding, etc – For set up and rehearsal bookings - when multiple nights are needed but not necessarily for the production or event – the usual ‘room rental’ fee applies.

Per our Insurance company - When commercial agencies or non profits hold an event, a certificate of Insurance with the Town being named as additionally insured is required.



## Vital Statistics

### BIRTHS 2006

<u>Child's Name</u>	<u>Date of Birth</u>	<u>Father's Name</u>	<u>Mother's Name</u>
Gilman, Kevin M.	5/30/2006	Gilman, Kevin	Hlavonova, Martina
Richardson, Josephine	7/1/2006	Richardson, Justin	Richardson, Leila
O'Brien, Vaughn Ocean	7/10/2006	O'Brien, Jason	O'Brien, Cynthia
Haberstroh, Blake Walter	7/25/2006	Haberstroh, Brian	Haberstroh, Nancy
Swanson, Ryan Edward	8/1/2006	Swanson, Scott	Bruntrager, Karen
Connors, MacKenzie Starr	10/13/2006	Connors, Jonathan	Croteau-Connors, Megan
Wilcox, Sean Andrew	10/13/2006	Wilcox, Justin	Gilman, Samantha
Khalsa, Aram	11/15/2006	Khalsa, Dev Atma	Khalsa, Shara

### MARRIAGES 2006

<u>Date of Marriage</u>	<u>Name of Groom</u> <u>Name of Bride</u>	<u>Place of Residence</u>
7/3/2006	Michael Velsher Melissa B. Hurd	Newington
7/15/2006	Philip L. Caron Karen E. Mead	Newington

### DEATHS AND INTERMENTS 2006

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
12/11/05	Dorothy LaBonte	Wichita Falls, TX
02/04/06	Muriel Barker	Rochester, NH
02/13/06	Betty Jean Sanford	Rye, NH
03/23/06	Donald E. Beals	Rockingham, NC
04/21/06	Linda Lee McMillen	Portsmouth, NH
05/19/06	Theodore Lubaczewski	Hammonton, NJ
07/03/06	Richard Flanders	Perris, CA
08/08/06	Donald J. Schnadenberg	Rochester, NH
10/28/06	Michael Hehir	Dover, NH
11/04/06	Ben Blevins	Newington, NH
11/05/06	Douglas Bowen	Newington, NH
12/10/06	Barbara Baird	Exeter, NH



**ANNUAL REPORTS OF THE  
NEWINGTON SCHOOL DISTRICT**  
Newington, New Hampshire

*Fiscal year July 1, 2005 to June 30, 2006*

**MATERIAL INCLUDED IN THIS REPORT**

School District Officials  
Minutes of the March 18, 2006, District Meeting  
Result of the vote of March 14, 2006  
Warrants  
Budget for 2007/2008  
Treasurer's Report  
School Board's Report  
Superintendent's Report  
Newington Public School Principal's Report  
Portsmouth High School Principal's Report  
Tuition Pupils  
School Enrollments  
School District Census for 2006  
Teachers and Staff  
Auditor's Report

**SCHOOL DISTRICT OFFICIALS**

School Board Member	Jack Anderson.....	2009
	Deirdre Link.....	2008
	Helen Maldini.....	2007
Moderator.....	Ruth K. Fletcher.....	2009
Clerk.....	Vacant.....	2007
Treasurer.....	Luanne O'Reilly.....	2009

Superintendent of Schools – George A. Cushing

**Newington School District Meeting Minutes**  
**and 2006 Warrant**

Moderator Ruth K. Fletcher called the meeting to order at 11:00 a.m, March 14, 2006.

Moderator Fletcher read the Newington School District Warrant for the election of a School Board Member for three years, School Board Moderator for three years, Treasurer for three years, Clerk for three years.

The business portion of the meeting to act on Article 1 through Article 5 will resume on Saturday, March 18, 2006.

The Absentee ballots were opened at 3:00 pm, the names were read for the ballot clerks and the Moderator deposited the Absentee ballots in the ballot box.

At 7:0 pm, after determining that there was no one present who wished to vote, Moderator Fletcher declared the polls closed. The meeting was adjourned until Saturday, March 18, 2006.

On Saturday, March 18, 2006, at 1:00 pm, Moderator Fletcher opened the School District Meeting in Newington Town Hall. She read the Moderator rules for a Town Meeting. She then proceeded to read the School District Warrant.

NEWINGTON SCHOOL DISTRICT WARRANT  
2006 THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Newington in the county of Rockingham, and State of New Hampshire, qualified to vote upon district Affairs: You are hereby notified to meet at the Newington Town Hall in said District on Saturday, March 18, 2006 at 1:00 pm to act upon the following:

NOTICE: School District Officers are to be elected at the Town Meeting, Tuesday, March 14, 2006. Polls will be open at 11:00 am and will not close before 7:00 pm in accordance with the statutory procedure adopted by the District at its February 28, 1962 annual meeting.

Article 1: To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$1,899,479 (One million eight hundred ninety-nine four hundred seventy-nine dollars) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The School Board recommends \$1,899,479 (One million eight hundred ninety-nine thousand four hundred seventy-nine dollars)(This warrant article [operating budget] does not include appropriations in ANY other warrant article)(Majority vote required). Moved by John Klanchesser, seconded by Peggy Lamson. There was discussion on the Article. There being no further discussions, Moderator Fletcher called for a vote. Motion carries.

Article 2: To see if the Newington School District will vote to raise and appropriate the sum of \$49,780 (Forty-nine thousand seven hundred eighty dollars) for renovations to the main bathrooms at the Newington Public School. (NOTE: This appropriation is in addition to Warrant Article number 1, the operating budget article.) (Majority vote required).

The Newington School Board and Newington Budget Committee recommend this appropriation. Moved by John Klanchesser, seconded by Peggy Lamson. There was discussion on the Article. There being no further discussions, Moderator Fletcher called for a vote. Motion carries.

Article 3: To see if the Newington School District will vote to raise and appropriate the sum of \$30,00 (Thirty thousand dollars) to be added to the previously established School Property Maintenance Fund, a non-capital reserve fund under the provisions of RSA 35:1-C; for the purpose of repairing and maintaining the school building and grounds. (NOTE: This appropriation is in addition to Warrant Article 1, the operating budget article)(Majority vote required). Moved by Peggy Lamson seconded by Maggie Cook. There was discussion on the article. There being no further discussions, Moderator Fletcher called for a vote. A raise of hands was required on this vote. Yes 29 No 31 Motion failed.

Article 4: To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any vote relating thereto. Moved by Peggy Lamson seconded by Jean Bowser. There being no discussion, Moderator called for a vote. Motion carries.

Article 5: To transact any further business that may legally come before the meeting. Moved by Sandra Sweeney seconded by Peggy Lamson. Whereas there was no further business, Moderator Fletcher made a motion to adjourn Moved by Marie Rines seconded by George Fletcher.

Meeting was adjourned at 1: 32 p .m.

A true copy attest: W. Jane Mazeau, School District Clerk

## **Newington School District Election**

### **March 14, 2006 - Elections Results**

<i>School Board Member</i> – three years	Jack Anderson 255 votes
<i>Moderator</i> – three years	Ruth Fletcher 259 votes
<i>School District Clerk</i> – three years	not filled
<i>School District Treasurer</i> – three years	Luanne O'Reilly 8 write-in

**NEWINGTON SCHOOL DISTRICT**

**2007**

The State of New Hampshire

To the Inhabitants of the School District of the Town of Newington, in the County of Rockingham and State of New Hampshire, qualified to vote upon district affairs:

**You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 13, 2007, at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:**

1. To choose one (1) Member of the School Board for the ensuing three years.
2. To choose a Clerk for the ensuing three years.

*NOTICE: The foregoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.*

Given under our hands and seals at said Newington this 13<sup>th</sup> day of February 2007.

A true copy of warrant -- Attest:

*Jack Anderson*  
*Deirdre Link*  
*Helen Maldini*

NEWINGTON SCHOOL BOARD

# NEWINGTON SCHOOL DISTRICT WARRANT

2007

## The State of New Hampshire

To the Inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 17, 2007, AT 1:00 P.M. TO ACT UPON THE FOLLOWING:**

***NOTICE:** School District Officers are to be elected at the Town Meeting, Tuesday, March 13, 2007. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.*

**Article 1:** To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$ 1,776,999 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$1,776,999. This article does not include appropriations voted in other warrant articles. (Majority vote required)

**Article 2:** To see if the Newington School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Newington School Board and the Association of Coastal Teachers/Newington which calls for the following increases in salaries and benefits at the current staffing levels:

<u>YEAR</u>	<u>ESTIMATED INCREASE</u>
2007-08:	\$22,394
2008-09:	\$10,562 - \$21,364
2009-10:	\$10,591 - \$22,216

and further to raise and appropriate the sum of Twenty-two thousand three hundred ninety-four dollars (\$22,394) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Newington School Board and Newington Budget Committee recommend this appropriation.

**Article 3:** Shall the Newington School District, if Article 2 is defeated, authorize the Newington School Board to call one special meeting, at its option, to address Article 2 cost items only?

**Article 4:** To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any vote relating thereto.

**Article 5:** To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Newington this 19<sup>th</sup> day of February 2007.

*A true copy of warrant – Attest:*

*Jack Anderson*

*Deirdre Link*

*Helen Maldini*

NEWINGTON SCHOOL BOARD



# SCHOOL BUDGET FORM

## BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Newington, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2007 to June 30, 2008

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): \_\_\_\_\_

### BUDGET COMMITTEE

Please sign in ink.

\_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)271-3397

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		WARR. ART.#	Expenditures for Year 7/1/05 to 6/30/06	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
Acct.#					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		781,082	968,680	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1200-1299	Special Programs		179,117	220,964			156,729	
1300-1399	Vocational Programs							
1400-1499	Other Programs		5,386	6,734			25,865	
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs					1,000	1,000	
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		66,586	71,413	XXXXXXXXXX	XXXXXXXXXX	52,680	
2200-2299	Instructional Staff Services		18,284	28,796			24,829	
General Administration								
2310 840	School Board Contingency							
2310-2319	Other School Board		14,926	16,083			17,334	
Executive Administration								
2320-310	SAU Management Services		113,214	108,427	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320-2399	All Other Administration							
2400-2499	School Administration Service		94,981	98,173			101,766	
2500-2599	Business		1,675	2,300			2,000	
2600-2699	Operation & Maintenance of Plant		72,781	95,526			91,482	
2700-2799	Student Transportation		45,361	45,640			45,375	
2800-2999	Support Service Central & Other		174,394	209,781			220,764	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		103,700	51,280			1,500	
OTHER OUTLAYS (5000-5999)								
5110	Debt Service - Principal				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5120	Debt Service - Interest							

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)								
Acct.#	WARR. ART.#	Expenditures for Year 7/1/05 to 6/30/06	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	
FUND TRANSFERS								
5220-5221			22,899	21,162	21,825		21,825	
5222-5229			8,857	4,300	4,300		4,300	
5230-5239								
5251								
5252			30,000					
5253								
5254								
5300-5399								

PLEASE PROVIDE FURTHER DETAIL:

\* Amount of line 5252 which is for Health Maintenance Trust \$ \_\_\_\_\_ (see RSA 198:20-c, V)

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

## \*\*SPECIAL WARRANT ARTICLES\*\*

1 2 3 4 5

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

1  
2  
3  
4  
5

MS-27  
Rev. 08/05

1 2 3 4 5 6

Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		96	100	200
1600-1699	Food Service Sales		12,199	12,200	12,200
1700-1799	Student Activities		4,750	2,000	26,062
1800-1899	Community Services Activities		0	0	1,000
1900-1999	Other Local Sources				
<b>REVENUE FROM STATE SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid		1,974	0	0
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		197	200	200
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4100-4539	Federal Program Grants		7,836	2,300	2,300
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		4,203	4,200	4,400
4570	Disabilities Programs				
4580	Medicaid Distribution		2,024	5,300	4,700
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds		157	0	0
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES CONT.</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		40,047	75,520	110,000
	Total Estimated Revenue & Credits		73,483	101,820	161,062

**\*\*BUDGET SUMMARY\*\***

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
SUBTOTAL 1 Appropriations Recommended (from page 3)	1,949,259	1,776,999	1,776,999
SUBTOTAL 2 Special Warrant Articles Recommended (from page 4)	0	0	0
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 4)	0	22,394	22,394
TOTAL Appropriations Recommended	1,949,259	1,799,393	1,799,393
Less: Amount of Estimated Revenues & Credits (from above)	101,820	161,062	161,062
Less: Amount of Statewide Enhanced Education Tax/Grant	0	0	0
Estimated Amount of Local Taxes to be Raised For Education	1,847,439	1,638,331	1,638,331

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$168,023  
(See Supplemental Schedule With 10% Calculation)

# BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

**VERSION #2: Use if you have Collective Bargaining Cost Items**

LOCAL GOVERNMENTAL UNIT: Newington FISCAL YEAR END June 30, 2008

Col. A

	RECOMMENDED AMOUNT		
1. Total <b>RECOMMENDED</b> by Budget Committee (see budget MS7, 27, or 37)	1,799,393		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	0		
3. Interest: Long-Term Bonds & Notes	0		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	0		
5. Mandatory Assessments	119,160		
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	(119,160)		
7. Amount <b>recommended</b> less recommended exclusion amounts (Line 1 less Line 6)	1,680,233		
8. Line 7 times 10%	168,023		
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	1,848,256	Col. B	Col. C (Col. B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 22,394	Cost items voted	Amt. voted above recommended

**MAXIMUM ALLOWABLE APPROPRIATIONS VOTED**

At meeting, add Line 9 + Column C.

\$ \_\_\_\_\_

Line 8 plus any not recommended collective bargaining cost items or increases to cost items voted is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.





**REPORT OF  
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2005, to June 30, 2006

Cash on hand July 1, 2005.....	\$144,663.33
Received from Selectmen.....	
Current Appropriation.....	553,962.00
Deficit Appropriation.....	
Advance on Next Year's Appropriation.....	
Revenue from State Sources.....	1,186,605.17
Revenue from Federal Sources.....	9,108.79
Received from Tuitions.....	
Income from Trust	2,028.48
Funds.....	816.55
Received from Capital Reserve Funds.....	26,626.10
Received from all Other Sources.....	
	\$1,779,147.09
Total Receipts.....	
	1,923,810.42
Total Available for Fiscal	
Year.....	1,718,381.36
Less School Board Orders Paid.....	\$205,429.06
Balance on Hand June 30, 2006.....	

*Luanne O'Reilly*

School District Treasurer, July 19, 2006

## Report of the Newington School Board

As we write this report in January each year, we look back and remember the year's events and the outstanding support we have received from the Newington community. We reflect on a very productive and successful year in which so much was accomplished by so many! We at the school board would like to say thank you again for all of your hard work!

By the time you read this letter in the town report, we should have an approved school budget. In this budget, which the staff and school board have worked hard to create, you will see a decrease in expenditures. In addition to the decreased spending, the board has successfully negotiated with the teachers union for a new three-year contract, which is a "win-win" for all involved!

As many of you know, last April the school board received a proposal from a resident recommending closing the Newington Public School (NPS) for the purpose of cutting costs and creating a voucher program. The board studied this proposal closely and in June, we held a public forum on this topic. The public spoke and the board listened. After taking public input, the board studied and deliberated the issues at length and created a proclamation with resolutions, which were sent to all town residents in July. The resolutions were as follows:

- 1) The board directed the Superintendent of School's office (SAU 50) study the possibilities, value and liability of tuitioning students from outside communities into NPS; and
- 2) The board resolved to continue to thoroughly scrutinize expenditures on goods and services paid by the Newington taxpayer; and
- 3) The board requested the SAU 50 office study new and innovative ways to apply for grants and corporate donations for the Newington school children.

The two studies were to be completed and presented to the board by Jan. 1, 2007. The board will begin reviewing those studies on Jan. 9. Action on the results of the studies will begin shortly thereafter.

Currently, the board is happy to report that applications for grants and money received from donors, is at an "all-time-high". Additionally, repairs this past summer on the school roof and the front wall French drain project as well as the bathroom renovations were viewed by the board as a "grand finale" of four years of rather large, costly, school maintenance projects long overdue. Although the repairs and renovations were costly, the board knew these projects were vitally important for the long-term welfare of the school building, staff and students.

Once again we could not have accomplished our job so well without the dedicated support of the Newington town residents and the Newington School Supporters chaired by Ms. Gail Klanchesser. We would also like to thank the SAU 50 office staff in Greenland and our Newington Public School building administrator Mrs. Helen Rist and her staff. Thank you all!

Deirdre Link, Vice Chair; Helen Maldini, Chair; Jack Anderson, Communications



**“A School is a place with tomorrow inside”**  
**Superintendent of Schools**  
**George A. Cushing**

Our schools prepare students for the future, a remarkably different future from the one encountered by those of us from earlier generations. Teaching and learning in the 21<sup>st</sup> century is both exciting and demanding. Schools today must teach more than basic skills; schools must prepare students to become global citizens. In addition to the common core subjects of reading, writing, mathematics, social studies, and science; the new basic skills include technology application, problem solving, and “learning how to learn” skills. Students need to be able to determine what information they need, understand how to access that information, and assess the credibility of the information obtained. Today more than ever, students need to be able to get along and work together, to see other viewpoints, and to be tolerant of differences. It is vital that our students learn the skills that will enable them to take advantage of meaningful work opportunities and be effective in the global arena.

I recently attended a presentation by Alan November, an internationally known leader in educational technology. His area of expertise includes information and communication technology. November presented a powerful argument which supports his premise that the curriculum we teach in our country is not in alignment with the New World Global Economy; and consequently, America is losing its competitive edge. November cites his experiences in other countries and the way in which the level of instruction has been elevated because of the way technology is used. He believes that our curriculum needs to teach students how to manage an overwhelming amount of information and to have global communication skills, beginning in kindergarten and extending through the twelfth grade, so that they can interact with children around the world collaboratively.

November gave several examples of how we might develop global communication skills in our students. One powerful way is to show them how to look at the same event from two perspectives. For example, the American Revolution is being taught in every school in America and England. What is England’s perspective of that war? There are two sides to the American Revolution. Websites can be designed to post different perspectives from both countries, and debate can be fostered from students in both countries. If we use the power of technology to help us connect with classrooms around the world, and we encourage students to study subject matter and solve problems collaboratively, then we begin to think globally and our world becomes closer.

Across America, we have added lots of technology to our schools; but unfortunately, we have not begun to tap the educational potential of technology. This has more to do with the way we design our lessons than it does with the technology itself. We need more creativity and innovation in our curriculum. November believes that No Child Left Behind was not completely thought out because, in order to meet the NCLB annual academic guidelines, eighty percent of the schools across the country have cut back on the Arts. Those schools that do not meet the performance targets are identified as “Schools in Need of Improvement.” November argues that the pendulum has swung too far towards a single high stakes test at the expense of programs and lessons that enhance creativity. Herein lies the question that educational leaders must answer correctly – *What is the aim of education?* Is the aim of education to teach our students how to pass tests and get good grades? Or, is it the purpose of education to teach our students how to think critically and solve problems collaboratively? Should it be the goal of our educational system to encourage our students to realize their individual strengths and abilities, which ultimately will allow them to take control of their continued learning and ensure their ability to adapt to an ever and fast changing world?

In SAU 50, we aspire to the latter goal, and we have fought the quick fix of cutting back on the Arts and creative pursuits in order to focus on skills measured on standardized tests. We believe in a balanced approach to education. NCLB has helped us develop our curriculum around solid educational standards and that has

made us better at what we do. NCLB was designed for failing inner-city schools; it has never been a good fit for small rural schools that have high expectations and enjoy wonderful community support. A drawback of NCLB is that it measures one grade of students against the next year's grade. The growth of the same students is not compared. Other than a check on how well our teaching matches the curriculum frameworks, NCLB does not provide much individual data that reflects the growth of a whole child.

Balance in education mandates that we look at all of the indicators of success for our children. SAU 50 supports NH Commissioner of Education Dr. Lyonel Tracy's growth model accountability system which will be presented to the US Secretary of Education as a replacement for NCLB. Dr. Tracy's proposed accountability system, *Follow the Child*, focuses on tracking the individual student's progress from year to year. This type of accountability considers several indicators of growth; therefore, we must educate the whole child, academically, physically, artistically, and socially. Dr. Tracy's initiative, *Follow the Child*, prompts personalized learning that plots a track toward proficiency and defines the supports that need to be in place for each child.

We have very dedicated and capable teachers in our schools who are working together in professional learning communities with the goal of sharing best instructional practices, aligning our curriculum to the State educational standards, and learning the best applications of technology. The greatest challenge for educators in the 21<sup>st</sup> Century is to personalize education in a way that encourages students to use their talents to reach their peak learning potential, to foster in students the joy and lifelong need to be continuous learners, and to show students how they can enjoy personal success while being responsible global citizens.

The 2005-2006 school year has been outstanding for education in SAU 50. We have made significant strides in developing infrastructure to move our learning organization forward. We know the challenges ahead and we have charted a course to meet them successfully. With the continued support of our communities and under the very capable leadership of our district school boards, SAU 50 developed a plan for the continuous professional growth and learning that is needed to prepare our students for the future. We are committed to keeping our focus on the individual student and we will continue to devote all of our energy to help each child become a confident independent learner.

The school community is most fortunate to have the many volunteers and supporters who give generously to the students of Newington, and we are thankful to the taxpayers for the continued support of the school budget.

I am deeply grateful to our school board members who give their time and energy to the betterment of the school. I am also fortunate to serve on an administrative team made up of Business Administrator, Jim Katkin; Director of Pupil Services, Mary Lyons; Curriculum Coordinator, Heather Driscoll; and Principal, Helen Rist.

In closing, I want to recognize the many dedicated staff members throughout the district and the SAU who, on a daily basis, impact student learning and growth.

Dr. George Cushing, Supt., SAU 50



# **Report of the Newington Public School**

**January 2006**

**Helen M. Rist Principal**

Newington Public School is again off to an exciting and enriching school year. We are proud to be a pilot site this year for the new state initiative, "Follow the Child". This project will provide support for professional development as well as facilitate our work in providing each student with a personalized education. By compiling data and information about each learner as they begin their educational career, we will follow their progress in personal, social, physical and academic growth. When needed, assistance or challenges will be provided to keep them engaged and active in their learning. Using our technology resources we will maintain accurate records of each student's growth over time. This will be a challenging and rewarding project.

During the past summer the school received some much needed repairs and improvements. Along with roof repairs and the installation of drainage along the front of the building, inside the building was busy as well. The updated bathrooms were a welcomed sight when students arrived in September. With the help of volunteer parents, students and staff we were also able to move our library to a larger space within the building. The reallocation and organization of storage space allowed us to use a small room near the Arts/ Media room for the new library space. This location will make it easier for classes to use the technology resources and library at the same time. We are very grateful to the staff and volunteers who gave their time to make this change possible.

This October marked the two year point since our accreditation visit. The required Progress Report was submitted to NEASC. In compiling this report, it was satisfying to see all of the recommendations that are completed or in process and will be completed before the five year review. The staff, school board and parents have all been working together to achieve this goal. Along with the facility changes, the items that follow are areas of focus from our accreditation report.

The implementation of a new math program this year has been a large undertaking for the staff. Kindergarten through grade six are using the same program materials to teach mathematics. This continuity will provide students with a smooth transition from class to class through the use of common math language and a steady progression of skills.

Student progress is now being reported on a trimester schedule. This new reporting schedule was created to accompany the newly created report cards. Students receive three report cards with progress reports given half way through each semester. Parents also have the opportunity for two conferences each year, one in October and one in March. The staff all worked together to complete this new report card during the summer. It has been well received by the parents.

The establishment of Professional Learning Communities has given staff members the opportunity to work together with colleagues from around the SAU. Meeting once a month with grade level colleagues for professional learning and discussions about best practices will enhance our own instructional strategies. The work from the past few years on curriculum mapping and differentiated instruction will be enhanced through this model of professional development.

We continue to develop our depth of technology tools and abilities so that we can provide students with the latest information in this arena. In this technology age, it is essential that students leave sixth grade having met the new technology standards with a high degree of competence. With the assistance of our Rural Educational

Achievement Program grant funds, we have been able to purchase most of our equipment and software. Over the past four years we have received approximately \$50,000 to enhance innovative programs with technology. We will continue to receive these funds as long as we show the ability to provide these innovative programs, and if federal funds are available.

Last spring, after many conversations around the value of our school, the staff realized that many community members are not aware of the programs and activities that take place at the Newington Public School. It became a goal of ours help the people become more aware of the school's happenings. We also would like to see more community members become involved with the school. We have planned some events this year that will encourage community involvement and bring the school and the residents together. The Holiday Luncheon was well attended and over \$350 was raised for the Langdon Library with the dessert auction. Look for information about an Alumni Day in the early spring.

Thanks to our hard working Newington parents and the Newington School Supporters, we have a beautiful school sign that has helped us communicate with the public. Be sure to take a look as you go by the school for upcoming events and information. The Newington School supporters are also funding an Artist in Residence program which will take place for two weeks in March. This year's artist will connect with our school theme of ecology. The program is called Trashcan Lid Productions. We are very fortunate to have a dedicated group of parents that work hard for the benefit of all of the students.

Newington Public School is a special place for the children of Newington. We welcome your input and ideas. We hope you will have the opportunity to take part in some of our activities this year. Come by and see this community of young learners. You will be very proud.

Report of the Principal  
Portsmouth High School

Dear Members of the SAU 50 Community,

It is with great pride that I am able to write to you regarding Portsmouth High School. For some, I regret to say that this is our first introduction. I certainly appreciate the good wishes extended to me by many parents and community members from Greenland, Newington, New Castle and Rye. In the short five months I have been at PHS, I have received many words of encouragement and feedback from our communities.

I have very quickly become aware of just why Portsmouth High School enjoys such a great reputation throughout the state. The ingredients for a successful school are all here. We have dedicated, open-minded students who are curious and respectful of themselves and others. Our teachers not only take a keen interest in academic excellence, but care deeply about the individual students that are before them each and every day. Our communities are supportive of the efforts of the district to challenge and push each student to achieve. It is certainly a pleasure to be a part of this school.

One of my main goals starting off this year was to bring “Clipper Pride” back to the high school. On the surface, this may not seem the most important thing to do when facing challenges such as, “No Child Left Behind,” making Adequate Yearly Progress (AYP), New England Association of Schools & Colleges (NEASC) recommendations, curriculum reviews and mapping, policy reviews and revisions, the statewide “Follow the Child” initiative, as well as the multitude of other daily issues that arise. Yet having pride in one’s self and school is central to accomplishing all that we set out to do. I believe that our pride is back. Once again the “*Clipper Ship*” is at full sail and heading towards accomplishing our collective goals and objectives. We wish to provide each student with a rigorous and relevant curriculum, and to foster meaningful relationships between the students and the faculty. These relationships are truly the basis for all learning.

The student leaders of the PHS have been hard at work examining ways to have a positive and lasting impact upon their high school. Central to this is goal is the leadership of the senior officers, who are hard at work considering restructuring the student counsel to be more of a governing body. Other plans and discussions have centered on a student court and “Leadership Day.” It is their hope to bring together student leaders from SAU 50 and SAU 52, to discuss leadership and to work on school wide initiatives.

Athletically, this has been a most exciting year as Portsmouth High School left Class L and entered into athletic competition with schools of similar size in Class I. Another key change in athletics is the addition of long-time Portsmouth Recreation Director, Rus Wilson, as our Athletic Director, and Tom Kozikowski as Assistant Athletic Director. Under their leadership, we have had a historic fall season. For the first time in school history, all of our fall athletic teams made their respective post-season tournaments. Advancing deep into the tournaments were the volleyball team who lost to the eventual state champions in the quarterfinals, and the football team who made it to the state championship game. Our winter sports are just getting underway and expectations are high for continued excitement and excellence from our student athletes.

Many other positive things are occurring on a weekly basis. Because of this, a suggestion was made by the Parents Advisory Council to send out a bimonthly newsletter. This simple communication has been well received and is an excellent way to keep the communities informed of events occurring at Portsmouth High School.

In closing I would, again, like to thank you for welcoming me into your communities and allowing me the privilege of being the principal of a truly outstanding school.

Jeffrey T. Collins, Principal, Portsmouth High School

## TUITION PUPILS

2006/2007

### Attending Portsmouth Middle School

#### Grade 7

Caylyn Bowser  
Maxwell Boynton  
Matthew Coleman  
Kathleen Fitzgerald  
Eric Frizzell  
Aaron Hoeflich  
Michael Holtel  
Junqian Li  
Madsen Lozuaway McComsey  
Kelly MacDonald  
Candace Maldini'  
Conor Trefethen  
Nicholas Wilson

#### Grade 8

Timothy Guy  
Nigel Leighton  
Abigail Phaneuf  
Maxwell Stern  
Caila Walker

### Attending Portsmouth High School

#### Grade 9

Sarah Gordon  
Zachary Kelly  
Connor Link  
Faith Loewy  
Korie Low  
Ethan Pouliotte  
Tyler Samulski  
Michael Tammik  
Leonard Thomas  
Emily Wong

#### Grade 10

Kyle Bowser  
Louise Daigle  
Elizabeth Devincenzo  
Christopher MacDonald  
Jeffrey Merchant  
Collin Stern  
Joseph Tammik  
Zachary Taylor  
Glenn Trefethen

#### Grade 11

Lauren Guy  
Zachary Leighton  
Colby Maldini  
William Pickering  
Travis Watson  
Adam Webber  
Stacy Wong

#### Grade 12

Elliott Bell  
Samuel Boynton  
Joseph Navelski  
Sydney Pouliotte  
Samantha Spinney  
Joseph Walsh  
Diana Wong



## NEWINGTON SCHOOL DISTRICT STATISTICS

### Newington Public School Enrollment 2006 / 2007

<u>GRADE</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>TOTAL</u>
PUPILS	4	7	6	7	9	5	2	40

### Pupils Tuitioned to Portsmouth as of October 1, 2006

<u>GRADE</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>
PUPILS	13	5	10	10	7	7	52

### School District Census Report of September 30, 2005

<u>Years of Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
Birth to age 1	4	1	5
1	2	2	4
2	3	1	4
3	2	1	3
4	2	1	3
5	3	1	4
6	1	5	6
7	4	4	8
8	3	4	7
9	8	6	14
10	2	3	5
11	4	1	5
12	10	5	15
13	3	3	6
14	8	6	14
15	10	4	14
16	6	1	7
17	4	7	11
18	1	0	1
<b>TOTALS</b>	<b>80</b>	<b>56</b>	<b>136</b>

## STAFF MEMBERS

### NEWINGTON SCHOOL DISTRICT

Mary Jane Barrington -- Nurse/Health Educator \*

Cheryl Berman -- Foreign Language Instructor \*

Elizabeth Brown -- Grade 3-4 Teacher

Mary Reddick Burke -- Special Education Coordinator \*

Mary Calcagni -- Special Ed. Paraprofessional

Melinda Callan -- Special Ed. Paraprofessional

Marian Connelly -- Occupational Therapist \*

Lorie Garand -- Physical Education \*

Kathleen Gsottschneider -- Bilingual Aide \*

Megan Guare -- Grade 1-2 Teacher

Jo Haskell -- Librarian \*

John Hinton -- Custodian

Marcia Leach -- Music Teacher \*

Kimberly Lodge -- Grade 5-6 Teacher

Linda Loewy -- Special Ed. Paraprofessional

Victoria Loring -- Secretary

Marquita Maciolek -- Technology Coordinator \*

Linda Mahler -- Speech Pathologist \*

Suanne Peters -- Kindergarten Teacher \*

Susanna Petti -- Art Teacher \*

Helen Rist -- Principal

Susan Smith -- Food Service Director \*

Sheri Whitworth -- Speech Assistant \*

\* Part-time

## NEWINGTON SCHOOL DISTRICT

2007

The State of New Hampshire

To the Inhabitants of the School District of the Town of Newington, in the County of Rockingham and State of New Hampshire, qualified to vote upon district affairs:

**You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 13, 2007, at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:**

1. To choose one (1) Member of the School Board for the ensuing three years.
2. To choose a School District Clerk for the ensuing three years.

*NOTICE: The foregoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.*

Given under our hands and seals at said Newington this 13th day of February 2007.

*A true copy of warrant -- Attest:*

Jack Anderson  
Deirdre Link  
Helen Maldini

NEWINGTON SCHOOL BOARD



NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT  
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

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C O N T E N T S

	<u>Page</u>
MANAGEMENT DISCUSSION AND ANALYSIS	1-3
INDEPENDENT AUDITORS' REPORT	4
DISTRICT-WIDE FINANCIAL STATEMENTS:	
Statements of Net Assets	5
Statements of Activities	6
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Balance Sheets - Government Funds	7
Combined Balance Sheets - All Fund Types and Account Groups	8
Combined Statements of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trusts	9
Combined Statements of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - General and Special Revenue Fund Types	10
Notes to Basic Financial Statements	11-15
OTHER FINANCIAL INFORMATION:	
Combining Balance Sheet - All Special Revenue Funds	16
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - All Special Revenue Funds	17

## NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2006

Within this section of the Newington, New Hampshire, School District (the School) annual financial report, the School's management provides narrative discussion and analysis of the financial activities of the School for the year ended June 30, 2006. The School's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. The discussion focuses on the School's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

#### ***Financial Highlights***

- The School's assets exceeded its liabilities by \$580,016 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$525,822.
- The School had total revenue of \$1,774,560, in which \$553,962 came from the collection of district taxes. This is a \$222,707 increase from last year's revenue.
- The School had total expenditures of \$1,720,366, which is a \$130,796 increase from last year. The increase in expenditures is due largely to the increase in the school budget and building repairs.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$75,520 or 4.4% of total General Fund expenditures including transfers and 4.3% of total General Fund revenues including transfers.
- Total liabilities of the School increased by \$2,749 to \$15,700 during the year.

#### ***Overview of the Financial Statements***

Management's discussion and analysis introduces the School's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The School also includes in this report additional information to supplement the basic financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2006

*(Continued)*

***Government-wide Financial Statements***

The School's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the School's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the School-wide statement of financial position presenting information that includes all of the School's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School as a whole is improving or deteriorating. Evaluation of the overall economic health of the School would extend to other non-financial factors such as the district tax appropriation or the condition of School infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the School's activities or functions on revenues provided by the districts taxpayers.

Both governmental-wide financial statements distinguish governmental activities of the School that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

***Notes to the Financial Statements***

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

***Financial Analysis of the School as a Whole***

As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be used to monitor the changing financial position of the School as a whole.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

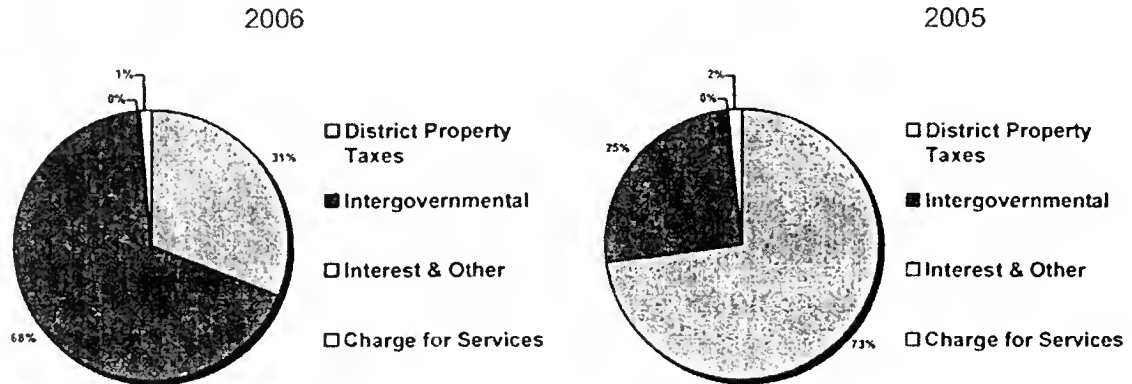
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2006

(Continued)

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the School's activities for the years ended June 30, 2006 and 2005.

REVENUES



**Long-term Debt**

At year-end the School had no long term debt.

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the appropriate financial official (Business Administrator) at 48 Post Road, Greenland, New Hampshire 03840.





## Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

### INDEPENDENT AUDITORS' REPORT

Newington School Board  
Newington School District  
Newington, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District as of and for the years ended June 30, 2006 and 2005, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Newington, New Hampshire School District at June 30, 2006 and 2005, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Newington, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Bernard Johnson, P.C.*

Topsfield, Massachusetts  
November 7, 2006

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS  
JUNE 30, 2006 AND 2005

ASSETS	Governmental Activities	
	2006	2005
CURRENT ASSETS:		
Cash	\$205,429	\$144,663
Accounts receivable	563	-
Due from other governments	5,705	960
Due from other funds	9,662	1,669
Inventories	357	481
Total current assets	221,716	147,773
CAPITAL ASSETS -		
Net of accumulated depreciation	374,000	391,000
TOTAL ASSETS	\$595,716	\$538,773
<u>LIABILITIES &amp; NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 2,452	\$ 11,152
Due to other funds	9,662	1,669
Due to other governments	3,586	130
Total current liabilities	15,700	12,951
NET ASSETS:		
Invested in capital assets	374,000	391,000
Restricted	130,496	94,775
Unrestricted	75,520	40,047
Total net assets	580,016	525,822
TOTAL LIABILITIES AND NET ASSETS	\$595,716	\$538,773

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES  
FOR THE YEARS END JUNE 30, 2006 AND 2005

	Expenses	Charge for Services	Grants	Net 2006	Net 2005
Government Activities:					
Instruction	\$1,078,560	\$ -	\$(12,276)	\$1,066,284	\$1,017,627
Support services	82,078	-	-	82,078	50,923
Instructional	27,856	-	-	27,856	31,181
General administration-district	128,738	-	-	128,738	123,925
School administration	125,899	-	-	125,899	120,498
Operation of plant	82,660	-	-	82,660	87,069
Student transportation	45,362	-	-	45,362	68,943
Centralized services	2,005	-	-	2,005	2,580
Food service	26,508	(12,199)	-	14,309	11,370
Facilities	103,700	-	-	103,700	32,235
Interest	-	-	-	-	-
Depreciation	17,000	-	-	17,000	17,000
Total government activities	1,720,366	(12,199)	(12,276)	1,695,891	1,563,351
General Revenues:					
District property taxes				553,962	1,131,400
Intergovernmental				1,188,432	393,116
Interest & other				7,691	1,118
Total general revenue				1,750,085	1,525,634
Change in Net Assets				54,194	(37,717)
Net Assets Beginning				525,822	563,539
Net Assets Ending				\$ 580,016	\$ 525,822

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS  
GOVERNMENT FUNDS  
JUNE 30, 2006 AND 2005

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	\$79,290	\$ -	\$104,603	\$21,536
Accounts receivable	563	-	-	-
Due from other governments	-	5,705	-	-
Due from other funds	5,662	4,000	-	-
Inventories	-	357	-	-
TOTAL ASSETS	\$85,515	\$10,062	\$104,603	\$21,536
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 2,409	\$ 43	\$ -	\$ -
Due to other funds	4,000	5,662	-	-
Due to other governments	3,586	-	-	-
TOTAL LIABILITIES	9,995	5,705	-	-
Fund Balance:				
Reserved for special purpose	-	4,357	104,603	21,536
Unreserved	75,520	-	-	-
TOTAL FUND BALANCE	75,520	4,357	104,603	21,536
TOTAL LIABILITIES AND FUND BALANCE	\$85,515	\$10,062	\$104,603	\$21,536

Total Governmental	
2006	2005
\$205,429	\$144,663
563	-
5,705	960
9,662	1,669
357	481
<u>\$221,716</u>	<u>\$147,773</u>

\$ 2,452	\$ 11,152
9,662	1,669
3,586	130

<u>15,700</u>	<u>12,951</u>
---------------	---------------

130,496	94,775
<u>75,520</u>	<u>40,047</u>

<u>206,016</u>	<u>134,822</u>
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<u>\$221,716</u>	<u>\$147,773</u>
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Total governmental fund balance \$206,016

Capital assets used in governmental activities are not financial resources and,  
therefore, are not reported in the funds 374,000

Net assets of governmental activities \$580,016

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 2006 AND 2005

	Governmental Fund Types			Fiduciary Fund	Account Group
	General	Special Revenue	Capital Projects	Expendable Trust	General Long-Term Debt
ASSETS:					
Cash	\$79,290	\$ -	\$21,536	\$104,603	\$ -
Accounts receivable	563	-			
Due from other governments	-	5,705	-	-	-
Due from other funds	5,662	4,000	-	-	-
Inventories	-	357	-	-	-
Amount to be provided for employee compensated absences	-	-	-	-	123,521
<b>TOTAL ASSETS</b>	<b>\$85,515</b>	<b>\$10,062</b>	<b>\$21,536</b>	<b>\$104,603</b>	<b>\$123,521</b>
LIABILITIES & FUND BALANCE:					
Liabilities:					
Intergovernmental payables	\$ 2,409	\$ 43	\$ -	\$ -	\$ -
Accounts payable	4,000	5,662	-	-	-
Due to other funds	3,586	-	-	-	-
Employee compensated absences	-	-	-	-	123,521
<b>TOTAL LIABILITIES</b>	<b>9,995</b>	<b>5,705</b>	<b>-</b>	<b>-</b>	<b>123,521</b>
Fund Balance:					
Unreserved	75,520	-	-	-	-
Reserved for special purpose	-	4,357	21,536	104,603	-
<b>TOTAL FUND BALANCE</b>	<b>75,520</b>	<b>4,357</b>	<b>21,536</b>	<b>104,603</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$85,515</b>	<b>\$10,062</b>	<b>\$21,536</b>	<b>\$104,603</b>	<b>\$123,521</b>

Totals	
(Memorandum Only)	
(Note 1)	
2006	2005
\$205,429	\$144,663
563	-
5,705	960
9,662	1,669
357	481
123,521	77,019
\$345,237	\$224,792

\$ 2,452	\$ 130
9,662	11,152
3,586	1,669
123,521	77,019
139,221	89,970
75,520	40,047
130,496	94,775
206,016	134,822
\$345,237	\$224,792

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

	Governmental Fund Types			Fiduciary Fund
	General Fund	Special Revenue	Capital Projects	Expendable Trust
REVENUE:				
District tax appropriation	\$ 553,962	\$ -	\$ -	\$ -
Intergovernmental	1,188,432	12,276	-	-
Food and milk sales	-	12,199	-	-
Interest and other	846	4,000	816	2,029
 TOTAL REVENUE	 1,743,240	 28,475	 816	 2,029
EXPENDITURES:				
Instruction	1,077,788	772	-	-
Supporting Services:				
Student services	82,078	-	-	-
Instructional	19,946	7,910	-	-
General administrative-SAU level	128,738	-	-	-
School administrative & business	125,899	-	-	-
Student transportation	45,362	-	-	-
Centralized services	1,829	176	-	-
Operation of plant	82,660	-	-	-
Food service	-	26,508	-	-
Facility acquisition & construction	103,700	-	-	-
 TOTAL EXPENDITURES	 1,668,000	 35,366	 -	 -
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	75,240	(6,891)	816	2,029
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	157	9,924	-	30,000
Operating Transfers Out	(39,924)	(157)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(39,767)	9,767	-	30,000
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	35,473	2,876	816	32,029
FUND BALANCE AT BEGINNING OF YEAR	40,047	1,481	20,720	72,574
FUND BALANCE AT END OF YEAR	\$ 75,520	\$ 4,357	\$21,536	\$104,603



Totals	
2006	2005
\$ 553,962	\$1,131,400
1,200,708	407,470
12,199	11,865
7,691	1,118
1,774,560	1,551,853
1,078,560	1,031,981
82,078	50,923
27,856	31,181
128,738	123,925
125,899	120,498
45,362	68,943
2,005	2,580
82,660	87,069
26,508	23,235
103,700	32,235
1,703,366	1,572,570
71,194	(20,717)
40,081	38,742
(40,081)	(38,742)
-	-
71,194	(20,717)
134,822	155,539
\$ 206,016	\$ 134,822

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2006

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$ 553,962	\$ 553,962	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,189,434	1,188,432	(1,002)	7,200	12,276	5,076
Food and milk sales	-	-	-	11,000	12,199	1,199
Other revenue	200	846	646	-	4,000	4,000
<b>TOTAL REVENUE</b>	<b>1,743,596</b>	<b>1,743,240</b>	<b>(356)</b>	<b>18,200</b>	<b>28,475</b>	<b>10,275</b>
EXPENDITURES:						
Instruction	1,165,542	1,077,788	87,754	-	772	(772)
Supporting services:						
Student services	97,678	82,078	15,600	-	-	-
Instructional	20,728	19,946	782	4,300	7,910	(3,610)
General admin.-SAU level	130,668	128,738	1,930	-	-	-
School admin. & business	129,680	125,899	3,781	-	-	-
Student transportation	43,505	45,362	(1,857)	-	-	-
Centralized services	3,175	1,829	1,346	-	176	(176)
Operation of plant	96,908	82,660	14,248	-	-	-
Food service	-	-	-	28,658	26,508	2,150
Facilities, acquisition and construction	51,000	103,700	(52,700)	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,738,884</b>	<b>1,668,000</b>	<b>70,884</b>	<b>32,958</b>	<b>35,366</b>	<b>(2,408)</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,712	75,240	70,528	(14,758)	(6,891)	7,867
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	157	157	-	9,924	9,924
Operating transfers out	(30,000)	(39,924)	(9,924)	-	(157)	(157)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(30,000)</b>	<b>(39,767)</b>	<b>(9,767)</b>	<b>-</b>	<b>9,767</b>	<b>9,767</b>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(25,288)	35,473	60,761	(14,758)	2,876	17,634
FUND BALANCE AT BEGINNING OF YEAR	40,047	40,047	-	1,481	1,481	-
FUND BALANCE AT END OF YEAR	\$ 14,759	\$ 75,520	\$60,761	\$13,277	\$ 4,357	\$17,634

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
(Note 1)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 553,962	\$ 553,962	\$ -
1,196,634	1,200,708	4,074
11,000	12,199	1,199
200	4,846	4,646
1,761,796	1,771,715	9,919
1,165,542	1,078,560	86,982
97,678	82,078	15,600
25,028	27,856	(2,828)
130,668	128,738	1,930
129,680	125,899	3,781
43,505	45,362	(1,857)
3,175	2,005	1,170
96,908	82,660	14,248
28,658	26,508	2,150
51,000	103,700	(52,700)
1,771,842	1,703,366	68,476
(10,046)	68,349	78,395
-	10,081	10,081
(30,000)	(40,081)	(10,081)
(30,000)	(30,000)	-
(40,046)	38,349	78,395
41,528	41,528	-
\$ 1,482	\$ 79,877	\$ 78,395

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newington, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Newington School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005  
(CONTINUED)

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The following are the School District's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

**Expendable Trust** - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2006, of \$123,521 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005  
(CONTINUED)

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G. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated life ranges from 5-30 years. The cost of normal repair and maintenance are not capitalized.

- H. Summarized Comparative Financial Statements -The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2005, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2006, the bank balances were \$205,429 of which \$100,000 was covered by depository insurance. The remainder of \$105,429 was insured by private insurance up to \$350,0000.

3. PROPERTY TAXES:

Property taxes levied to support the Newington, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Newington, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005  
(CONTINUED)

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4. CONTINGENT LIABILITIES – FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2006 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the District expects such amounts if any, to be immaterial.

5. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

6. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Healthy kids, healthy bodies	\$ 4,000
Food service inventory reserve	357
Addition/renovation project at Newington Elementary School	21,536
Capital reserve fund-maintenance of buildings/grounds	<u>104,603</u>
Total restricted net assets	<u>\$130,496</u>

7. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2007. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2006 was \$41,627. The minimum future payment for this lease, based on the current number of buses in use and current bus routes approximate the following at June 30, 2006:

June 2007	\$42,700
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(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

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8. PENSION PLAN:

Plan Description - Substantially all Newington School District employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2006 totaled \$17,774

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.



NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
JUNE 30, 2006

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$ 5,436	\$ -	\$269	\$ 5,705
Due from other funds	-	4,000	-	4,000
Inventories	-	-	357	357
TOTAL ASSETS	\$ 5,436	\$4,000	\$626	\$10,062
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 43	\$ 43
Due to other governments	-	-	-	-
Due to other funds	5,436	-	226	5,662
TOTAL LIABILITIES	5,436	-	269	5,705
Fund Balance:				
Reserved for special purposes	-	4,000	357	4,357
Unreserved	-	-	-	-
TOTAL FUND BALANCE	-	4,000	357	4,357
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,436	\$4,000	\$626	\$10,062

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2006

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$7,876	\$ -	\$ 4,400	\$12,276
Other revenue	-	4,000		4,000
Food and milk sales	-	-	12,199	12,199
<b>TOTAL REVENUES</b>	<b>7,876</b>	<b>4,000</b>	<b>16,599</b>	<b>28,475</b>
EXPENDITURES:				
Food service	-	-	26,508	26,508
Instruction	-	772	-	772
Instruction support	7,700	210	-	7,910
Centralized services	176	-	-	176
Operation of plant	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,876</b>	<b>982</b>	<b>26,508</b>	<b>35,366</b>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	3,018	(9,909)	(6,891)
OTHER FINANCING SOURCES				
Operating Transfer-In	-	139	9,785	9,924
Operating Transfer-out	-	(157)	-	(157)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>(18)</b>	<b>9,785</b>	<b>9,767</b>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	3,000	(124)	2,876
FUND BALANCE AT BEGINNING OF YEAR	-	1,000	481	1,481
FUND BALANCE AT END OF YEAR	\$ -	\$ 4,000	\$ 357	\$ 4,357



Selectman Jack O'Reilly presenting \$500 check to Carl Diemer, Portsmouth Little League President, to offset World Series trip expenses. Selectmen voted on a donation to Portsmouth Little League because Newington's own Little Leaguer, Conor Trefethen played with his team in the Little League World Series.



Frink Farm in winter.

Fox Point Sunset Road Race, sponsored by the Newington School Supporters. Marty Leighton and Dave Mueller, town runners, participate (right).



Peter MacDonald and Jeff Loewy manning the grills at the Harvest Festival on Fox Point.



Newington Public School Spring 2006 Concert.



Newington Meeting House



This map illustrates the Dover region in New Hampshire, highlighting the Piscataqua River and the Little Bay area. Key features include:

- Geographical Features:** The Piscataqua River flows along the eastern border. Little Bay is located to the west of Dover, and Great Bay National Wildlife Refuge is situated to the south.
- Road Network:** Major roads shown include the Spaulding Turnpike, Little Bay Road, and various local streets like Fox Point Road, Old Post Road, and Little Bay Road.
- Landmarks:** The NH National Guard facility is located near the center, and the Pease International Trade Port is situated to the south.
- Other Labels:** The map also mentions "Dover", "Portsmouth", and "Greenland".

Greenland